PROCEDURE #1 DUTY TO MAKE PAYMENTS AND FILE REPORTS

A. Payments

1. Plan payments must begin within thirty (30) days after the plan's original due date. Any extension of time granted by the Court for filing of the plan shall not also constitute an automatic extension of time for the submission of payments to the Chapter 13 Trustee. In the event that no plan has been filed within the time approved by the Court, the case will be dismissed and, if the debtor has not made provisions for payment to the Chapter 13 Trustee, the case will be dismissed.

2. Payments shall be made to the Chapter 13 Trustee in the form of a money order, cashier's check, check drawn on an attorney's trust account, or by wage attachment. Automated funds transfers may be approved by the Court in special circumstances.

3. The Chapter 13 Trustee shall commence payments to creditors before confirmation when ordered by the Court.

B. The Debtor engaged in business in a Chapter 13 case shall:

1. keep current and pay when due any debt which has arisen since the entry of the order for relief, including any debt for rent of any real or personal property or for utility bills;

2. submit by the end of the second business day after the payment of wages to employees an accounting on IRS Form 10186 (Bankruptcy Federal Tax Deposit Accounting) and a certified or cashier's check in full payment of the employee's and employer's FICA (Social Security) taxes and the employee's income taxes accrued as a result of the payment of wages to the IRS Insolvency Unit at the address listed on the Address Appendix;

3. submit to the local office of the Department of Revenue of the Commonwealth of Pennsylvania a certified or cashier's check in full payment of the following taxes as follows:

   a. all Pennsylvania sales tax collected pursuant to 72 P.S. §7202 et seq. shall be remitted together with the proper tax returns no later than the end of the fifth business day following the last day of each month in which such sales taxes were required to be collected; and
   b. all employer withholding tax (personal income tax) withheld pursuant to 72 P.S. §7316 et seq. shall be remitted together with the proper tax returns no later than the end of the second business day after the payment of wages to employees;

4. submit no later than the last day of the month following the end of the quarter to the local office of the Field Accounting Service of the Commonwealth of Pennsylvania, Department of Labor and Industry, Office of Employment Security, in accordance with the filing and payment provisions of the Pennsylvania Unemployment Compensation Law, 43 P.S. §781.4, §784 and §785, tax returns together with a certified or cashier's check in full payment of the following taxes:

    a. employer contributions due pursuant to §305 of the Pennsylvania Unemployment Compensation Law, 43 P.S. §785; and
    b. employee contributions withheld pursuant to §301.4 of the Pennsylvania Unemployment Compensation Law, 43 P.S. §781.4.

C. Reports in Chapter 13 Cases: A Chapter 13 debtor engaged in business shall:

1. timely file all federal, state, and local tax returns with the applicable taxing bodies during the pendency of the bankruptcy case;

2. serve on the Chapter 13 Trustee a Chapter Business Case Questionnaire on a form substantially in compliance with Local Form No. 5 at least fifteen (15) days prior to the first date set for the meeting of creditors;

3. serve on the Chapter 13 Trustee and others as ordered by the Court a report of operations no later than the fifteenth day of the month covering the preceding month. The monthly reports of operations shall not be filed with the Court.

D. Contents of Reports

1. The initial report of operations shall include a statement of the name and location of each depository or place of investment holding funds of the estate and the applicable account number(s).

2. In addition to the information required by Fed.R.Bankr.P. 2015, all statements of operations shall contain a cumulative list of all debts which have arisen since the order for relief was entered.