

Rule 2015-1 DUTY TO KEEP RECORDS, FILE REPORTS, AND MAKE PAYMENTS, INCLUDING TAXES

(a) Within sixty (60) days of the date of the initial filing of a bankruptcy petition, each debtor or debtor in possession shall file any and all federal, state, and local tax returns which are due but unfiled as of the date of the filing of the bankruptcy petition. The returns shall include all income, estate, gift, sales, excise, employment, real estate, school district, and other tax returns.

(b) Payments to the Chapter 13 trustee shall be made in accordance with instructions provided by the Chapter 13 trustee.

(c) Where applicable, a debtor in possession or a trustee in a Chapter 11 case, a Chapter 12 debtor, or a Chapter 13 debtor shall comply with the following:

- (1) All checks issued by a debtor in possession under Chapter 11 shall bear the legend: "Debtor in Possession Account, Bankruptcy Case No. xx-xxxxx."
- (2) Any instrument used to make a Chapter 12 or Chapter 13 plan payment shall include the debtor's name and case number.
- (3) Keep current, and pay when due, all debts arising after the entry of the order for relief, including any debt arising from rentals or other money due on account of real estate leases and utility services, as well as any federal, state, and local employment, income, or other tax, as required by law.
- (4) Submit to the Pennsylvania Department of Revenue Bankruptcy Division, at the address listed on the Rule 5003(e) Register maintained on the Court's website, a certified or cashier's check in full payment of the following taxes in the manner hereafter set forth:
 - (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 seventh 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.

- (5) Submit, no later than the last day of the month following the end of the calendar quarter, tax returns together with a certified or cashier's check in full payment of unemployment compensation employer taxes and, if required, employee contributions withheld, pursuant to 43 P.S. § 785 and § 781.4, to the Local Office of the Field Accounting Service of the Pennsylvania Department of Labor and Industry, Office of Unemployment Compensation Tax Services.
 - (6) In the case of self-employed debtors, submit estimated income tax payments by April 15, June 15, September 15, and January 15 to the IRS and Pennsylvania Department of Revenue Bankruptcy Division, respectively.
 - (7) Timely file all federal, state, and local tax returns with the applicable taxing bodies during the pendency of the bankruptcy case.
- (d) The debtor in possession or trustee in a Chapter 11 case shall:
- (1) timely file all federal, state, and local tax returns with the applicable taxing bodies during the pendency of the bankruptcy case;
 - (2) file with the Clerk monthly statements of operations for the preceding month ("Monthly Operating Report") no later than the twentieth day of the next month. The initial Monthly Operating Report shall include:
 - (A) the name and location of each depository or place of investment holding funds of the estate;
 - (B) the applicable account number or numbers; and
 - (C) whether the debtor is operating on a "cash" or "accrual" basis.
- (e) After a confirmation order is entered, the reorganized debtor shall file quarterly reports until the case is closed.
- (f) 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 the Chapter 13 trustee with an initial Chapter 13 “Business Case Questionnaire” on a form substantially in compliance with Local Bankruptcy Form 5 (Chapter 13 Business Case Questionnaire) at least fourteen (14) days prior to the first date set for the meeting of creditors. The initial questionnaire shall include:

 - (A) the name and location of each depository or place of investment holding funds of the estate;
 - (B) the applicable account number or numbers; and
 - (C) whether the debtor is operating on a “cash” or “accrual” basis; and
- (3) beginning with the first full month following the petition filing and continuing monthly thereafter, serve the Chapter 13 trustee with a “Report of Operations” no later than the twentieth day of the month covering each preceding month. The Reports of Operations shall not be filed with the Court.