

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA

In re

GENERAL ORDER 06-01

GENERAL ORDER CONCERNING TAX RETURNS
OR TRANSCRIPTS OF TAX RETURNS

WHEREAS, pursuant to 11 U.S. Code §521(e), the debtor shall provide the trustee with a copy of tax returns or transcripts of such returns for the most recent tax year immediately before the commencement of the case and for which a Federal income tax return was filed and, if requested, provide copies to any creditor that timely requests such copies; and;

WHEREAS, pursuant to 11 U.S. Code §521(f), the debtor may have to file with the Court a copy of a federal tax return or a transcript of such return for tax years ending while the case is pending and/or returns (or amendments) filed for the three (3) year period prior to the commencement of the case;

WHEREAS, 26 U.S. Code §6103, titled confidentiality and disclosure of returns and return information contains an exhaustive and definitive expression of congressional intent concerning tax return information and the required confidentiality of such information.

THEREFORE, this Court ORDERS as follows:

A. All tax returns required to be provided by debtors to either a Chapter 7 Trustee or the Chapter 13 Trustee shall be filed by the debtor or debtor's counsel with the Clerk of the United States Bankruptcy Court for the Southern District of West Virginia AND the Chapter 7 Trustee or Chapter 13 Trustee no later than seven (7) days prior to the first meeting of creditors scheduled in the case.

B. Any tax returns or transcripts of tax returns filed with the Court shall not be subject to public inspection, copy or review. The tax returns shall be shown to be filed on the Court Docket Sheet, but its image shall only be available on the CM/ECF/PACER system to the United States Trustee and court staff. Revision to the CM/ECF software this Court and other courts have requested will at a future date allow case trustees and the U.S. Trustee to review this and other documents. Additionally, the tax return shall not be available to anyone, except the Trustee and/or U.S. Trustee, who comes into the Clerk's office of this Court. Any other party seeking access to those returns must apply to this Court pursuant to Paragraph E of this Order for access to those returns.

C. Any tax returns or transcripts provided to a Trustee shall not be disclosed by the Trustee to anyone, except the United States Trustee's office and debtor's counsel, all of whom shall comply with 26 U.S. Code §6103 and the U.S. Trustee Guidelines for Trustee Access and Control of Debtor Tax Returns (available at www.usdoj.gov/ust/).

D. Debtors or debtor's counsel under 11 U.S. Code §521 should redact personal information as set forth in the Judicial Conference's Policy on Privacy and Public Access to Electronic Case Files. The responsibility for redacting personal identifiers rests solely with the debtor and debtor's counsel, not court employees.¹ In accordance with the Judicial Conference policy, the debtor or debtor's counsel should redact the following personal identifiers in any tax information filed with the Court or provided to the Trustee or creditor(s), in either electronic or paper form:

1. **Social Security Numbers.** If an individual's Social Security Number is included, only the last four digits of that number should appear.
2. **Names of Minor Children.** If a minor child(ren) is/are identified by name, only the child(ren)'s initials should appear.
3. **Dates of Birth.** If an individual's date of birth is included, only the year should appear; and
4. **Financial Account Numbers.** If financial account numbers are provided, only the last four digits of these numbers should appear.

E. Procedure for requesting and obtaining access to tax information filed with the Bankruptcy Court under 11 U.S. Code §521(f) or 11 U.S. Code §521(e)2(A).

To gain access to a debtor's tax information under 11 U.S. Code §521(f) or 11 U.S. Code §521(e)2(A), other than the initial required production of tax returns to the Trustee, the United States Trustee, or party in interest, including a creditor, must follow the procedures set forth below:

1. A written Motion requesting entry of an Order directing a debtor to file copies of tax returns with the Court pursuant to 11 U.S. Code §521(f) or to provide the same to a creditor under 11 U.S. Code §521(e)2(A), which motion shall be filed with the Court and served on the debtor and debtor's counsel, if any.

¹ All tax information provided in accordance with Section 521 of the Bankruptcy Code is subject to the Judicial Conference of the United States Policy on Privacy and Public Access to Electronic Case Files, <http://www.privacy.uscourts.gov/Policy.htm> ("JCUS policy") (JCUS-SEP/OCT 01, pp. 49-50).

2. In order to obtain access to debtor's tax information that is filed with the Bankruptcy Court and/or request returns to be filed in accordance with Paragraph 1, the movant must file a Motion with the Court, which should include:

- a. A description of the movant's status in the case, to allow the Court to ascertain whether the movant may properly be given access to the requested tax information;
- b. A description of the specific tax information sought;
- c. A statement indicating that the information cannot be obtained by the movant from any other sources; and
- d. A statement subject to Bankruptcy Rules 9011 sanctions showing a demonstrated need for the tax information.
- e. Any creditor who requests a copy of the tax returns or transcripts of tax returns shall certify in writing at the time the request is made such creditor has read, or has had explained to them by an attorney, the content of the confidentiality required by 26 U.S. Code §6103, and that such creditor understands the confidentiality requirements of 26 U.S. Code §6103 and will comply with the same.
- f. A debtor may supply a transcript of the return to a party who makes such request.

3. Any motion filed should include a proposed Order granting the motion and should include language that the information obtained is confidential and its use is limited to the reasons specified in the motion. The Order shall further specify that sanctions, including criminal prosecution, may be imposed for the improper use, disclosure or dissemination of the tax information. The Motion shall also have attached a proposed Order leaving blank the number of days by which the debtor has to file the tax returns or transcripts.

F. Attached to this Order are forms which practitioners may find helpful in obtaining tax returns or transcripts of those returns.

ENTER: MAR 16 2006



RONALD G. PEARSON, JUDGE

Request for Transcript of Tax Return

▶ **Do not sign this form unless all applicable lines have been completed.**
Read the instructions on page 2.
 ▶ **Request may be rejected if the form is incomplete, illegible, or any required line was blank at the time of signature.**

OMB No. 1545-1872

Tip: Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can also call 1-800-829-1040 to order a transcript. If you need a copy of your return, use **Form 4508, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return	2b Second social security number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code	
4 Previous address shown on the last return filed if different from line 3	
5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.	

Caution: If a third party requires you to complete Form 4506-T, do not sign Form 4506-T if lines 6 and 9 are blank.

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ _____

- a **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days.
- b **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days.
- c **Record of Account**, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days.
- 7 **Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Most requests will be processed within 10 business days.
- 8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2003, filed in 2004, will not be available from the IRS until 2005. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days.

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

_____ / _____ / _____
 _____ / _____ / _____
 _____ / _____ / _____
 _____ / _____ / _____

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer.

Sign Here	Signature (see instructions)	Date	Telephone number of taxpayer on line 1a or 2a () - - - -
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	

General Instructions

Purpose of form. Use Form 4506-T to request tax return information. You can also designate a third party to receive the information. See line 5.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

Note. If you are requesting more than one transcript or other product and the chart below shows two different service centers, mail your request to the service center based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2)

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	RAIVS Team 310 Lowell St. Stop 679 Andover, MA 01810 978-247-9255
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	RAIVS Team 4800 Buford Hwy. Stop 91 Chamblee, GA 30341 678-530-5326
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	RAIVS Team 3651 South Interregional Hwy. Stop 8716 AUSC Austin, TX 78741 512-460-2272
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming	RAIVS Team 5045 E. Butler Ave. Stop 38101 Fresno, CA 93727 559-253-4990
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin	RAIVS Team 2306 E. Bannister Road Stop 6705-B41 Kansas City, MO 64130 816-823-7667
New Jersey, Pennsylvania, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team DP 135SE Philadelphia, PA 19255-0695 215-516-2931

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592
A foreign country, or A.P.O. or F.P.O. address	RAIVS Team DP 135SE Philadelphia, PA 19255-0695 215-516-2931

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 60 days of the date signed by the taxpayer or it will be rejected.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(a) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.