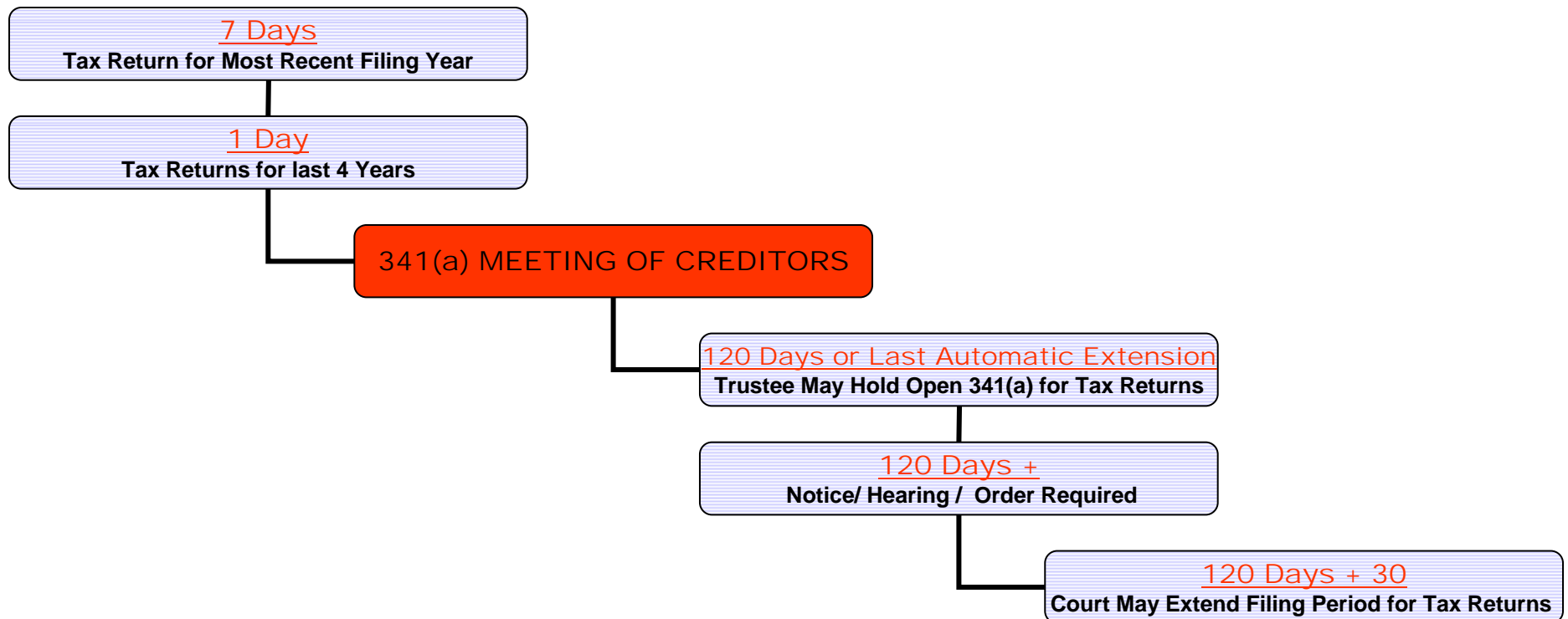


How will Tax Returns be handled?

- PREconfirmation

The Change - §1308



How will Tax Returns be handled?

- PREconfirmation

The Chapter 13 Trustee's Position

- If all applicable Federal, State and local tax returns are not filed = Case Dismissed, *unless Extension*.

How will Tax Returns be handled?

- **POST** confirmation

The Chapter 13 Trustee's Position

- Federal Income Tax Return must be filed with the court annually at least 45 days before anniversary date of plan confirmation. 11 U.S.C. §521(f)(1)