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Subject Interim Rule 4008

05-BR-019

4008(b)(1)(B): It is impossible for there to be a complete lack of any documentation evidencing a person's social security number unless the person does not have a social security number. In this day and age it is inconceivable that a person filing bankruptcy would not have a social security number. 4008(b)(1)(B) should be re-written deleting all after the comma and before the period at the end.

(B) evidence of social security number(s), ~~or a written statement that such documentation does not exist.~~

4008(b)(3): If a return was filed either a copy or a transcript of the return must exist.; only if no return was filed will there be no documentation. In that case, it is not that the documentation does not exist but that no return was filed. The debtor should be required to provide the reason(s) no return was filed. The most likely legitimate reason is that the return is not yet due (a person files between January 1 and April 15 or August 15/October 15 if an extension is obtained) or the debtor was not required to file a return (probably a very rare instance). The other reason for the lack of return is that filing is delinquent. Providing the information concerning unfiled returns alerts the trustee/U.S. trustee and other parties in interest that 521(f)(2) may be applicable or that there are unsatisfied tax obligations lurking in the background. It is suggested that 4008(b)(3) be revised to read as follows:

(3) *Tax Return.* At least 7 days before the first date set for the meeting of creditors under § 341, the debtor shall provide to the trustee a copy of the debtor's Federal income tax return for the most recent tax year ending immediately before the commencement of the case and for which a return was filed, including any attachments, or a transcript of the tax return, or provide a written statement ~~that the documentation does not exist~~ of the reason(s) no return was filed.

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