

COMMITTEE NOTE

Official Forms 122A-1, 122A-1Supp, 122A-2, 122B, 122C-1, and 122C-2 are updated to comport with the form numbering style developed as part of the Forms Modernization Project. The forms are derived from Official Forms 22A-1, 22A-1Supp, 22A-2, 22B, 122C-1, and 22C-2.

A statement is added to line 26 of Forms 122A-2 and 122C-2 explaining that contributions to qualified ABLE accounts, as defined in 26 U.S.C. § 529A(b), may be included in the deduction for contributions to the care of household or family members. Authorization of the deduction of such contributions was added to Bankruptcy Code § 707(b)(2)(A)(ii)(II) by the Tax Increase Prevention Act of 2014, Pub. Law No. 113-295.

Official Forms 122A-1, 122B, and 122C-1 are revised to add a workspace column for debtor 2 at questions 5 and 6 on the forms.

Official Form 122B is also revised to remove former Part 2. This portion of the form provided for the exclusion of certain income of a debtor's non-filing spouse; since that income is not required to be reported, its exclusion is unnecessary.

Other stylistic changes were made throughout the forms.