

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO**

IN RE: \_\_\_\_\_ :  
GUIDELINES FOR FILING : General Order: 95-17 (GAC)  
ESTIMATED PROOFS OF CLAIM :  
\_\_\_\_\_  
\_\_\_\_\_ :

GENERAL ORDER

The following Guidelines shall govern the filing of estimated proofs of claim in cases filed before Judge Gerardo A. Carlo. Unless otherwise indicated, the Guidelines apply to any "person" as defined in 11 U.S.C. § 101(41) and to any "governmental unit" as that term is defined in 11 U.S.C. § 101(27).

1. All estimated proofs of claim shall indicate why fixing or liquidating the claim would unduly delay administration of the estate.
2. A governmental unit filing an estimated claim for taxes, shall indicate if the claim is being estimated because the debtor failed to file tax returns for the period included in the estimated proof of claim or whether the estimation is based on a proposed additional assessment made after review of a debtor's tax return. If tax returns were filed, the governmental unit shall indicate the basis for challenging the return. e.g. the governmental unit has found a mathematical error or has reason to believe that the taxpayer's income was higher than reported. If a field or office audit or review was conducted, which gave rise to the estimated claim, the governmental unit shall indicate this in the estimated proof of claim.
3. All estimated proofs of claim shall include a statement as to how the amount listed in the estimated proof of claim was calculated or approximated with a breakdown as to principal, interest, and late charges or penalties, if any are included in the claim.

IT IS ORDERED that the Guidelines for Filing Estimated Proofs of Claim shall be effective in all cases filed after October 31, 1995 and assigned to Judge Gerardo A. Carlo.

IT IS FURTHER ORDERED that the Clerk of this Court shall prepare sufficient copies of the Guidelines for distribution to interested persons and such copies shall be available at the Bankruptcy Court Clerk's Office in Hato Ray, Puerto Rico. The Clerk shall also give notice of this order to the Puerto Rico Department of Treasury, the Secretary of Justice for Puerto Rico, the Internal Revenue Service, the United States Attorney, the State Insurance Fund of Puerto Rico, the Puerto Rico Department of

Labor, the Chapter 13 Trustee, the United States Trustee and the President of the Puerto Rico Bankruptcy Bar Association.

SO ORDERED.

Dated at San Juan, Puerto Rico, this 27th day of September, 1995.

GERARDO A. CARLO  
U.S. Bankruptcy Judge