

Rule 4002-3 Federal Tax Returns

(a) Request for Copy of Debtor's Post Tax Information. Parties in interest who require the Debtor to file tax information with the Court must file a Request for Debtor to File Post Petition Tax Information using either LBF G.1 or G.2 as applicable. The request must include a statement qualifying the movant as a party in interest, and must be served on the debtor, debtor's attorney, trustee and United States Trustee.

(b) Motion for Access to Tax Information. Pursuant to 11 U.S.C. § 521(g)(2), parties in interest who wish to inspect and copy Debtor's tax returns must file a Motion for Access to Tax Information using either LBF H.1 or H.2 as applicable. The motion must include a statement qualifying the movant as a party in interest, the reason the information cannot be obtained from any other source, and the method by which the movant will access the information. The motion must be served on the debtor, debtor's attorney, trustee and United States Trustee.

(c) Personal Data Identifiers. Pursuant to LBR 5005-1, the debtor is solely responsible for redacting personal identifiers from tax information filed with the Court. Tax information filed with the Court will be subject to restricted access unless the Court orders otherwise.

(d) Confidentiality Regarding Tax Information. The movant is advised that the tax information obtained is confidential and secondary dissemination of the information to parties other than the movant's attorney is prohibited. The movant's attorney is identically restricted. Any improper use, disclosure or dissemination of the tax information may result in the imposition of sanctions.

(e) Pre-Petition Tax Information. Pre-petition tax information should not be filed with the Court, but should be forwarded directly to the trustee pursuant to 11 U.S.C. § 521(e)(2)(A).