

DOCUMENT TRANSMITTAL PROCEDURES FOR CHAPTER 13 TRUSTEE CHRISTOPHER T. MICALE

These procedures specify the process for emailing documents to the Trustee. These procedures will enable the Trustee to operate more efficiently and will improve communications with debtors, creditors and our legal community.

Submission of 341 Documents – OTHER THAN TAX RETURNS

Prior to a § 341 meeting, a debtor must provide the Trustee with certain documents. See Required § 341 Meeting Documents (available at www.ch13wdva.com). These documents, to ensure timely review, should be sent not less than seven (7) days prior (or sooner) to a scheduled 341 meeting. Failure to provide documents in a timely fashion may result in adjournment and need for subsequent appearance at a 341 Meeting or delay the confirmation process. All 341 documents, except tax returns, must be emailed as follows:

Email Address: micaldocs@ch13wdva.com

Email Subject Line: The subject line must contain the case number for the specific case (e.g., “14-10000” or “1410000”; *no other information shall be provided*)

Email Body: No text should be included in the email body – if you have questions or instructions, please email the Office separately – because our software does not read or process the text in the email itself, only the attachments

Attachments: Attachments to the email should be sent as separate PDF documents

Submission of Tax Returns

At least seven (7) days prior to a 341 meeting (or sooner), a debtor must provide the Trustee with a copy of the Federal income tax return required for the most recent tax year ending immediately before the commencement of the case and for which a tax return was required. See 11 U.S.C. § 521(e)(2). Department of Justice guidelines require the Trustee to retain such documents separately from other documentation. See Guidelines for Trustee Access and Control of Debtor Tax Returns (available at www.justice.gov/ust/). If such return has not been filed, a debtor must provide the Trustee with a copy of the Federal tax return a debtor actually filed for the most recent tax period within seven (7) days prior to his or her 341 Meeting. (e.g.; if a debtor just recently filed his 2005 tax return, but a 2006 return was actually filed before that, the 2006 return should be the one that is provided). Furthermore, upon the filing of the tax return most recently due, the debtor should send a copy of the same promptly to the email address for all tax returns.

Email Address: micaletaxes@ch13wdva.com

Email Subject Line: Only provide the case number – no other information shall be included

Email Body: No text should be included in the email body

Attachments: Attachments to the email should be sent as separate PDF documents

In the event the Trustee requests additional returns (whether state or Federal), such returns should be sent to micaletaxes@ch13wdva.com in the same format. For example, should the Trustee request at the 341 Meeting that past-due returns be provided to ensure compliance with 11 U.S.C. § 1308, such returns should be sent to micaletaxes@ch13wdva.com. Similarly, if a confirmation order imposes an 11 U.S.C. § 521(f) duty to provide ongoing tax returns while the case is pending, any such return should be sent to micaletaxes@ch13wdva.com.

Submission of Other Documents

All other documents requested by the Trustee should be sent to the same address for 341 documents above. For example, should the Trustee request a retirement account custodial agreement, a bank statement, or an appraisal, submit such documents as follows:

Email Address: micaldocs@ch13wdva.com

Email Subject Line: Only provide the case number – no other information shall be included

Email Body: No text should be included in the email body

Attachments: Attachments to the email should be sent as separate PDF documents

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