

Rule 2084-5: Tax Returns

Unless the court grants a motion for an extension of time, if a debtor fails to comply with Bankruptcy Code § 521(e) or (f), or § 1308(a), the ~~case~~-trustee may ~~upload~~lodge a dismissal order and the court may summarily dismiss the case, or the ~~case~~-trustee may file a motion to dismiss. The Notice of Commencement of Case issued by the Clerk's Office shall include a statement that the Court may summarily dismiss the case for failure to file the required tax returns. If the debtor elects to provide a transcript in lieu of a return, the debtor shall provide a "Tax Return Transcript" that includes a line item summary with substantially similar information as provided on the tax return. A simple account transcript that summarizes the financial status of the account, date of filing, assessments, and so forth, is not substantially similar to a tax return and fails to meet the requirements of Bankruptcy Code § 521(e) or (f).