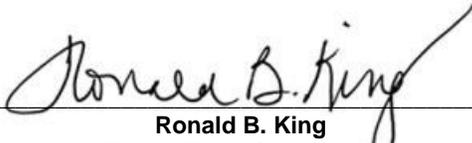


SIGNED this 08th day of September, 2009.





Ronald B. King
United States Chief Bankruptcy Judge



Leif M. Clark
United States Bankruptcy Judge



Craig A. Gargotta
United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

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**AMENDED STANDING ORDER RELATING TO DISPOSITION OF FEDERAL
INCOME TAX REFUNDS IN CHAPTER 13 CASES IN THE AUSTIN DIVISION**

This Standing Order modifies the *Standing Order for Chapter 13 Case Administration for Austin Division*, entered by the court on November 24, 2008 (referenced herein as “Standing Order”), which remains in effect except as modified herein.

Paragraph 16 of the Standing Order is modified as follows:

16. **DISPOSITION OF FEDERAL INCOME TAX REFUNDS IN CHAPTER 13 CASES:**

Section 362(b)(26) of the Bankruptcy Code provides for the setoff rights of the Internal Revenue Service (IRS). L. Rule 3025(b)(1) is repealed to the extent it

authorizes application of post-petition tax refunds to pre-petition tax liabilities, unless the court orders otherwise on motion of a party in interest under L. Rule 9013.

Unless otherwise ordered by the Court, the Trustee is hereby authorized to receive, endorse, deposit, and apply to debtor's plan and any plan delinquency in a debtor's Chapter 13 case any IRS refund issued by the IRS after the Petition Date and before the final payment is made under the Plan, or the case is converted or dismissed.

The base amount of the plan shall be increased by the amount of the IRS refund, and the Plan will be deemed modified accordingly. The debtor shall immediately forward any IRS refund to the Trustee as additional disposable income, unless other use of such funds is approved by the Trustee or by the Court.

EFFECTIVE DATE:

The provisions of this Order, specifically Paragraph 16 mentioned above, become effective for all Chapter 13 cases after the date of the entry of this Order.

The above procedures are hereby adopted for the Bankruptcy Court for the Western District of Texas in the Austin Division.

IT IS SO ORDERED.