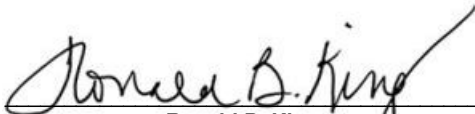


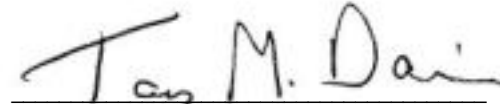
SIGNED this 14th day of September, 2020.




Ronald B. King
Chief United States Bankruptcy Judge


Craig A. Gargotta
United States Bankruptcy Judge


H. Christopher Mott
United States Bankruptcy Judge


Tony M. Davis
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS**

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STANDING ORDER REGARDING CHAPTER 13 TAX REFUNDS

This Standing Order relates to tax refunds received by Debtor(s) in chapter 13 cases in all divisions of the Western District of Texas.

1. This Standing Order is effective **October 1, 2020** (“Effective Date”). This Standing Order applies to all active chapter 13 cases in which a chapter 13 plan has not been confirmed by the Effective Date. This Standing Order does not apply to chapter 13 cases in which a chapter 13 plan has been confirmed on or before the Effective Date.

2. Section 4.1 of the Western District of Texas district-wide chapter 13 plan adopted by the Judges of this Court on November 1, 2017, as set forth in the *Consolidated Standing Order for the Adoption of a District Form Chapter 13 Plan* (“Form Plan”) is hereby deleted as of the Effective Date. Section 4.1 will be deemed deleted from any Form Plan that contains section 4.1 which is confirmed after the Effective Date.

3. As of the Effective Date, section 4.1 of the Form Plan is hereby superseded and replaced with the following treatment of tax refunds in chapter 13 cases:

(A) Tax refunds received by the Debtor (or either Debtor if a joint case) while the chapter 13 case is pending are presumed to be disposable income to be turned over by the Debtor(s) upon

receipt to the Trustee. The amount of the tax refund turned over to the Trustee shall increase the base amount of the plan. The plan shall be deemed modified accordingly, and the Trustee shall file a Notice of Plan Modification within 21 days from the Trustee's receipt of the tax refund. The Trustee is hereby authorized to endorse a tax refund check if the check is made payable to the Debtor(s).

(B) However, the Debtor(s) may rebut the presumption that all or a portion of the tax refund is disposable income to be turned over to the Trustee, by filing a Notice to Retain all or a portion of the tax refund no later than 30 days of the receipt by the Debtor(s) of the tax refund. The Notice to Retain filed by the Debtor(s) shall contain 21-day negative notice as set forth in Local Rule 9014(a) and should be served on the Trustee. Such Notice to Retain shall state with specificity the basis as to why all or some portion of the tax refund is not disposable income and Debtor(s) shall simultaneously provide to the Trustee supporting documentation demonstrating the tax refund sought to be retained is needed to pay expenses that are reasonable and necessary for the support of the Debtor(s) or dependents. If the Trustee does not file an objection to the Notice to Retain within the 21-day negative notice period, the Debtor(s) shall thereafter be entitled to retain and use the amount of the tax refund set forth in the Notice to Retain without further order of the Court. If the Trustee timely files an objection to the Notice to Retain, the Court will determine what portion of the tax refund, if any, is disposable income to be turned over by the Debtor(s) to the Trustee.

(C) Upon receipt by the Debtor(s) of a tax refund, the Debtor(s) shall hold such tax refund in trust and not spend the tax refund unless and until (i) a Notice to Retain is filed by the Debtor(s) and no objection is filed by the Trustee to the Notice to Retain within the 21-day period; or (ii) if an objection is timely filed by the Trustee to a Notice to Retain, the Court has determined what portion of the tax refund, if any, is disposable income to be turned over by the Debtor(s) to the Trustee; or (iii) other order of the Court. If the Debtor(s) do not intend to file a Notice to Retain with respect to all or a portion of a tax refund, the Debtor(s) shall, immediately upon receipt of the tax refund, turnover the tax refund (or such portion of the tax refund that the Debtor does not intend to seek to retain) to the Trustee as disposable income.

(D) Nothing contained in paragraph 3 of this Standing Order shall prevent the Court, by order entered in a particular case, from providing for other treatment of tax refunds received by the Debtor(s) in a particular case.

It is **SO ORDERED**.

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