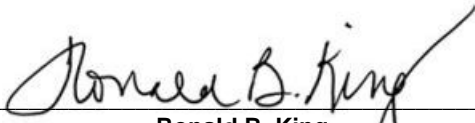


SIGNED this 09th day of July, 2009.





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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**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:

The Internal Revenue Service (IRS) shall NOT apply any tax refunds of debtors to the payment of any tax obligations due and owing by the debtors unless the court orders otherwise on motion of the IRS under L. Rule 9013.

Any income tax refund issued after petition date and before the debtor has made the final payment under the plan or the debtor's case is converted or dismissed, in any case filed after October 17, 2005, shall be issued and delivered by the IRS directly to the trustee. If the IRS returns the tax refund to the debtor, the debtor shall immediately forward the refund to the trustee as additional disposable income, unless other use of such funds is approved by the trustee or by the court. The base amount of the plan shall be increased to include the amount of this additional receipt.

If the debtor is delinquent in plan payments the trustee may apply any such amount first to the delinquency.

The trustee is hereby authorized to receive, endorse, deposit and apply to debtor's plan and any plan delinquency any tax refund issued to debtor by the IRS after the petition date and before the debtor has made the final payment under the plan, or the debtor's case is converted or dismissed.

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.