

CHAPTER 7 TRUSTEE'S FINAL REPORT (TFR)

GENERAL INFORMATION AND INSTRUCTIONS

Chapter 7 trustees must use the new UST Form 101-7-TFR (uniform form attached) for TFRs submitted to the United States Trustee on or after April 1, 2009.

To assist chapter 7 trustees in completing the UST Form 101-7-TFR, the following information and instructions are provided:

All dollar amounts must include cents (\$x.xx).

All percentages must be rounded to the nearest tenth of a percent (xx.x%).

The date format to be followed is mm/dd/yyyy.

Financial-account numbers must be redacted; only the last four digits of a financial-account number may be shown.

Enter the district, state, and division for the United States Bankruptcy Court. If district or division is not applicable, these fields may be deleted from the form.

Enter the case name and case number in the caption area. The case number should be in the format required by the court. If additional information (such as judge's name) is required at the beginning of the form pursuant to local rules, it may be entered here.

If this is an amended TFR, "Amended" may be entered in the form title prior to "Trustee's Final Report (TFR)." If this is not applicable, the field may be deleted from the form.

Paragraph 1 – Enter the original chapter in which the debtor filed the petition and the date of filing. If not originally filed as a chapter 7, provide the date of conversion to chapter 7. [Delete the sentence about conversion to chapter 7 if it does not apply.] Enter the date on which the chapter 7 trustee was appointed to the case.

Paragraph 4 – Enter the gross receipts from the liquidation of estate assets, and the totals of amounts disbursed to date for administrative expenses, payments to creditors, non-estate funds paid to third parties, and payments to the debtor. Gross receipts minus disbursements ("Leaving a balance on hand of") must match the ending "Checking Account Balance" on Exhibit B, as well as the balance on the most recent bank statement (which must be provided to the United States Trustee with the TFR, but is not filed with court).

Paragraph 6 – Enter what the deadline was for filing a claim in the case.

Paragraph 8 – Enter the maximum compensation allowable to the trustee pursuant to 11 U.S.C. § 326(a); the amount of interim compensation paid, if any; the sum requested with the TFR; the total of compensation previously paid and the compensation being requested; the amount of any

prior reimbursement for reasonable and necessary expenses; the amount of reimbursement for expenses being requested with the TFR; and the total of expenses previously reimbursed and those being requested for reimbursement.

Signature of Trustee – Enter the current date and sign in the format: /s/name of trustee.

Attachments to UST Form 101-7-TFR

Exhibit A – Complete the Individual Estate Property Record and Report (Form 1) for the case as prescribed in the *Handbook for Chapter 7 Trustees*.

Exhibit B – Complete a Cash Receipts and Disbursements Record (Form 2) for each estate bank account as prescribed in the *Handbook for Chapter 7 Trustees*.

Exhibit C – Attach a completed claims analysis in the format currently utilized in the judicial district; a uniform format for this analysis has not been promulgated.

Exhibit D – Trustee’s Proposed Distribution

Enter case number, case name, and trustee name.

For each secured claimant proposed for payment, enter the claimant’s name and the amount of the proposed payment.

For each chapter 7 fee and administrative expense and for each prior chapter fee and administrative expense proposed for payment, enter the name next to the appropriate “Reason/Applicant” title and enter the amount of proposed fees and expenses in the appropriate column. If there is more than one applicant for a “Reason/Applicant” title (e.g., more than one “Attorney for trustee”), use the spaces marked “Other” to add the additional applicant(s), being sure to indicate the name and title of applicant. Add as many “Other” lines as needed.

Enter the total dollar amount of allowed priority claims. For each individual claim, provide the claim number, claimant’s name, amount of allowed claim, and proposed payment.

For each timely allowed general unsecured claim, each tardily filed general unsecured claim, and each subordinated unsecured claim, enter the total amount allowed, the anticipated dividend percentage, the claim number, claimant’s name, allowed amount of claim, and amount of proposed payment.

If applicable, enter the amount of surplus to be returned to the debtor after payment of all claims and interest.