



U.S. Department of Justice

Office of the United States Trustee

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**CERTIFICATION OF RECEIPT AND UNDERSTANDING OF NOTICE -  
CHAPTER 11 DEBTOR-IN-POSSESSION /TRUSTEE REQUIREMENT TO  
OBTAIN A PROMPT DETERMINATION OF UNPAID TAX LIABILITY**

**NOTICE**

The attached Internal Revenue Bulletin 2006-22 (Rev. Proc. 2006-24) provides procedures for Debtors-In-Possession and Trustees to follow in obtaining a prompt determination by the Internal Revenue Service of unpaid tax liability of the bankruptcy estate incurred during the administration of the bankruptcy case.

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I hereby certify that I have read and understand the foregoing Notice-Chapter 11 Debtor-In-Possession/Trustee Requirement to Obtain a Prompt Determination of Unpaid Tax Liability.

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(Date)

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(Debtor)

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(Title)

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(Print Name of Signatory)

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**SECTION 1. PURPOSE**

The purpose of this revenue procedure is to inform the trustee (or debtor in possession) representing the bankruptcy estate of the debtor of the procedure to be followed in obtaining a prompt determination by the Service of any unpaid tax liability of the estate incurred during the administration of the case.

**SECTION 2. BACKGROUND**

.01 During the administration of a bankruptcy estate, the trustee is required to file tax returns for the estate and pay the tax shown thereon. Under section 505(b)(2) of Title 11 of the United States Code (hereinafter referred to as the 'Bankruptcy Code'), the trustee may request a determination of any unpaid liability of the estate for any tax incurred during the administration of the case, by submitting a tax return for the tax and a request for prompt determination to the Service as prescribed by section 3 of this revenue procedure.

.02 For cases commenced under the Bankruptcy Code on or after October 17, 2005, the effective date of the Bankruptcy Abuse Protection and Consumer Protection Act of 2005, unless the return is fraudulent or contains a material misrepresentation, the estate, the trustee, the debtor, and any successor to the debtor, will be discharged from any liability for the tax shown on a return submitted in accordance with section 2.01 of this revenue procedure upon:

1. payment of the tax shown on the return unless (a) the Service notifies the trustee, within 60 days after the request, that the return has been selected for examination, and (b) the Service completes the examination and notifies the trustee of any tax due, within 180 days (or any additional time as permitted by the bankruptcy court) after the request;
2. payment of the tax as finally determined by the bankruptcy court; or
3. payment of the tax as finally determined by the Service.

For cases commenced under the Bankruptcy Code before October 17, 2005, the same discharge rules apply, except that section 505(b) of the Bankruptcy Code does not discharge the bankruptcy estate from liability.

**SECTION 3. REQUEST FOR DETERMINATION**

.01 To request a prompt determination of any unpaid tax liability of the estate, the trustee must file a signed written request, in duplicate, with the Centralized Insolvency Operation, Post Office Box 21126, Philadelphia, PA 19114 (marked, "Request for Prompt Determination"). To be effective, the request must be filed with an exact copy of the return (or returns) for a completed taxable period filed by the trustee with the Service and must contain the following information:

1. a statement indicating that it is a request for prompt determination of tax liability and specifying the return type and tax period for each return for which the request is being filed;
2. the name and location of the office where the return was filed;
3. the name of the debtor;
4. the debtor's Social Security number, taxpayer identification number (TIN) and/or entity identification number (EIN);
5. the type of bankruptcy estate;
6. the bankruptcy case number; and
7. the court where the bankruptcy is pending.

Once a request package is received by the Centralized Insolvency Operation, the request will be assigned to a Field Insolvency office.

.02 It is imperative that the copy of the return(s) submitted with the request be an exact copy of a valid return. A request will be considered incomplete and returned to the trustee if it is filed with a copy of a document that does not qualify as a valid return. A document that does not qualify as a valid return includes a return form filed by the trustee with the jurat stricken, deleted, or modified. A return must be signed under penalties of perjury to qualify as a return. See Rev. Rul. 2005-59, 2005-37 I.R.B. 505 (September 12, 2005).

.03 Within 60 days after the date the request is received, the Service will notify the trustee whether the return filed by the trustee is being selected for examination or is being accepted as filed.

.04 If the return is selected for examination, it will be examined on an expedited basis. The Service will notify the trustee of any tax due within 180 days after the date the request is received, or within any additional time as permitted by the bankruptcy court.

.05 If the request is incomplete, all the documents received will be returned to the trustee by the Field Insolvency office assigned the request with an explanation identifying the missing item(s) and asking that the request be refiled once corrected. An incomplete request includes one submitted with a copy of a return form, the original of which does not qualify as a valid return. Once corrected, the request must be filed with the Service at the Field Insolvency address specified in the correspondence returning the incomplete request. In the case of an incomplete request submitted with a copy of an invalid return document, the trustee must file a valid original return with the appropriate Internal Revenue Service office and submit a copy of that return with the corrected request when the request is refiled.

.06 The 60-day period for notifying the trustee whether the return filed by the trustee is being selected for examination or is being accepted as filed does not begin to run until a complete request package is received by the Service.

.07 If an incomplete request is received by the Service, the 60-day period for notifying the trustee whether the return filed by the trustee is being selected for examination or is being accepted as filed does not begin to run until a complete request is received by the Field Insolvency office specified by the Service in its correspondence returning the incomplete request.

#### **SECTION 4. EFFECT ON OTHER DOCUMENTS**

Rev. Proc. 81-17, 1981-1 C.B. 688, is obsolete.

#### **SECTION 5. EFFECTIVE DATE**

This revenue procedure is applicable to all cases commenced under the Bankruptcy Code where the bankruptcy estate is required to file a tax return, with the exception of chapter 9 municipal debt adjustment cases and chapter 15 ancillary and cross-border cases. For the procedure governing the prompt audit of bankruptcy estates in bankruptcy proceedings commenced under the Bankruptcy Act, see Rev. Proc. 76-23, 1976-1 C.B. 562.

#### **SECTION 6. DRAFTING INFORMATION**

The principal author of this revenue procedure is Donza M. Poole of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this revenue procedure, contact Donza M. Poole at (202) 622-3620 (not a toll-free call).

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