



**U.S. Department of Justice**

*Office of the United States Trustee  
Region Four  
District of Maryland  
Greenbelt Division*

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**CHAPTER 11  
POST-CONFIRMATION GUIDELINES  
Revised as of February 20, 2014**

**I. COMPLETING THE ADMINISTRATION OF CONFIRMED CHAPTER 11 PLANS.**

Local Bankruptcy Rule 3022-1 provides:

- (a) Fully Administered Plan. A Chapter 11 plan will be deemed fully administered under Federal Rule of Bankruptcy Procedure 3022:
- (1) after the completion of the following:
    - (A) six (6) months have elapsed after the entry of a final order of confirmation that has become non-appealable;
    - (B) the deposits required by the plan have been distributed;
    - (C) the property proposed by the plan to be transferred has been transferred;
    - (D) the debtor or the successor of the debtor under the plan has assumed the business or the management of the property dealt with by the plan;
    - (E) payments under the plan have commenced; and
    - (F) all motions, contested matters, and adversary proceedings have been finally resolved; or
  - (2) for individual Chapter 11 debtors, upon completion of all plan payments; or
  - (3) at another time specifically defined by the plan.

**II. POST-CONFIRMATION REPORTS.**

Pursuant to 11 U.S.C. Sec. 1106(a)(7), the debtor should file Post-Confirmation Reports “. . . such as are necessary or as the court orders.” The U.S. Trustee requests that these reports be filed quarterly for every post-confirmation calendar quarter, including the quarter in which the plan was confirmed and the quarter in which the debtor files its application for final decree. The first report should be for the entire month in which the case was confirmed through the end of the calendar quarter. The final report should include all activity through the date of the application for final decree. The Post-Confirmation Quarterly Report is due **twenty days** after the end of each quarter, except for the **final** Post-Confirmation Quarterly Report, which should be filed at the same time as the Chapter 11 Final Report and Motion for Final Decree.

A. Contents. Post-Confirmation Quarterly Reports must contain a reporting of the disbursements, distributions, and transfers that have been made pursuant to the plan. A description of other acts taken to consummate the plan and a description of any matters involving consummation of the confirmed plan that have not been fully resolved should also be included in the post-confirmation report at least on a semi-annual basis.

An example of a Post-Confirmation Quarterly Report is attached. Page 1 of this report must be completed every quarter and page 2 of the report must be completed at least semi-annually.

B. When to File. File the first report 20 days after the end of the first quarter in which the case was confirmed. (*E.g.* The case is confirmed on February 2, 2014; the first report will be due by April 20, 2014 for the months of February and March 2014.)

C. Where to File. Post-Confirmation Quarterly Reports must be filed with the United States Bankruptcy Court for the District of Maryland, Greenbelt Division, 6500 Cherrywood Lane, Suite 300, Greenbelt, Maryland 20770. (Use Miscellaneous Event Code ‘Operating Report’ and select ‘Post-Confirmation Quarterly’)

### **III. FEES OWING TO UNITED STATES TRUSTEE.**

As is the case before confirmation, fees are required to be paid to the United States Trustee every quarter, including the quarter in which the final decree is entered, or in which the case is dismissed or converted to another chapter. 28 U.S.C. § 1930(a)(6). After confirmation, the amount of fees owing to the United States Trustee is calculated in the same manner as pre-confirmation fees. The total amount of fees due is based on all disbursements, whether pursuant to plan or otherwise.

Effective October 1, 2007, interest is assessed on chapter 11 quarterly fees not paid before the end of the month following the end of each quarter [31 U.S.C. §3717]. The interest rate assessed is the rate in effect as determined by the Treasury Department at the time the account becomes past due.

### **IV. CERTIFICATION AND APPLICATION FOR FINAL DECREE CLOSING THE CASE.**

A proponent of a confirmed plan that is fully administered must file with the Court and serve on the United States Trustee a certification of full administration. The certification of full administration must include a final summary report of the disbursements, distributions, and transfers that have been made pursuant to the plan, together with a description of other acts to be taken to consummate the plan. Certification must also describe any matters involving consummation of the confirmed plan that have not been fully resolved. Local Bankruptcy Rule 3022-1(b).

The plan proponent must file with the court and serve on the United States Trustee, the Creditor’s committee or its counsel or if there is no such Committee, upon the 20 largest Unsecured Creditors, the court’s form motion for a final decree (Local Bankruptcy Form N-1 for non-individuals and Local Bankruptcy Form N-2 for individuals) closing the case with the certification of full administration. Local Bankruptcy Rule 3022-1(c). Fillable versions of these forms are available on the court’s website under Local Forms at: [www.mdb.uscourts.gov/content/local-bankruptcy-forms](http://www.mdb.uscourts.gov/content/local-bankruptcy-forms).

Please note that individuals must file a Financial Management Certification with the court before their case can be closed.

**OFFICE OF THE UNITED STATES TRUSTEE  
FOR THE DISTRICT OF MARYLAND  
POST-CONFIRMATION QUARTERLY REPORT**

**DEBTOR:** \_\_\_\_\_

**CASE NO:** \_\_\_\_\_

**FOR QUARTER ENDED:** \_\_\_\_\_

**SUMMARY OF DISBURSEMENTS MADE DURING QUARTER:**

- |   |           |
|---|-----------|
| 1. CASH BALANCE, BEGINNING OF QUARTER                         | \$ _____  |
| 2. CASH RECEIPTS DURING QUARTER FROM ALL SOURCES              | _____     |
| 3. CASH DISBURSEMENTS DURING QUARTER, INCLUDING PLAN PAYMENTS | ( _____ ) |
| 4. CASH BALANCE, END OF QUARTER                               | \$ _____  |

**SUMMARY OF AMOUNTS DISBURSED UNDER PLAN:**

	Paid During This Quarter	Total Paid Since Confirmation	Total Payments Projected Under Plan
<b>1. ADMINISTRATIVE EXPENSES</b>			
Plan Trustee Compensation	\$ _____	\$ _____	\$ _____
Plan Trustee Expense	_____	_____	_____
Attorney Fees - Trustee	_____	_____	_____
Attorney Fees - Debtor	_____	_____	_____
Other Professionals	_____	_____	_____
Other Administrative Expenses	_____	_____	_____
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>2. SECURED CREDITORS</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>3. PRIORITY CREDITORS</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>4. UNSECURED CREDITORS</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>5. EQUITY SECURITY HOLDERS</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>TOTAL PLAN PAYMENTS (#1 - #5)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

**PLAN STATUS:**

- |  | Yes   | No       |
|--|-------|----------|
| 1.a Have all payments been made as set forth in the confirmed plan?          | _____ | _____    |
| 1.b If no, what is the total amount of past due plan payments?               |       | \$ _____ |
| 1.c If the answer to 1.a is no, attach an explanation.                       |       |          |
| 2.a Are all post-confirmation obligations (excluding plan payments) current? | _____ | _____    |
| 2.b If the answer to 2.a is no, attach an explanation.                       |       |          |
| 3. Projected date of application for final decree:                           | _____ |          |

**I DECLARE UNDER PENALTY OF PERJURY THAT THIS POST CONFIRMATION QUARTERLY REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.**

_____	_____	_____
Reorganized Debtor	Date	Date
By: _____	_____	_____
Signature	Title	Signature of Co-Debtor, if applicable
_____	_____	_____
Printed Name		Printed Name

DEBTOR: \_\_\_\_\_

CASE NO: \_\_\_\_\_

FOR PERIOD ENDING: \_\_\_\_\_

**CASE STATUS (required to be completed semi-annually)**

A. Status of sales and/or refinancing:

B. Status of litigation material to executing the Plan:

C. If debtor is a business, year to date Net Income: \_\_\_\_\_

This information is for the period through: \_\_\_\_\_

Above information is based on (check one):

Cash basis \_\_\_\_\_

Accrual basis \_\_\_\_\_

D. If debtor is an Individual, has there been any change in employment? \_\_\_\_\_  
If yes, please explain.