

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION REPORT  
CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED AND  
APPLICATION TO BE DISCHARGED (TDR)  
(For use with Trustee Final Report Generation System Application)**

**GENERAL INFORMATION AND INSTRUCTIONS**

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

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

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

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

The Trustee Final Report Generation System (TFRGS) will generate a single data-enabled .pdf document containing the main body of the TDR and Exhibits 1-7. Exhibits 8 (Form 1) and 9 (Form 2) are also part of the TDR. These Exhibits may be created as individual PDF documents or combined in one .pdf document containing Exhibit 8 and 9. The main body of the TDR and Exhibits 1-9 are submitted to the United States Trustee for review prior to filing with the court.

Paragraph 2

Assets Abandoned	Value of assets identified on the Individual Estate Property Record and Report (Form 1), column 2, which were abandoned (column 4) pursuant to 11 U.S.C. sections 554(a) or 554(c).
Assets Exempt	Value of assets identified on Form 1, column 2, which were determined by the trustee to be exempt. For assets that are partially exempt, include only the value allocable to the exempt portion of the asset.
Total Distribution to Claimants	Sum of payments to secured, priority, and general unsecured creditors.

Claims Discharged  
Without Payment

Scheduled unsecured claims plus non-scheduled unsecured claims where a proof of claim was filed, minus payments on unsecured claims (not including interest paid on the claim), but not less than zero. If no proof of claim is filed for a scheduled unsecured claim, use the scheduled unsecured claim amount. If the proof of claim amount is different than the scheduled amount, use the proof of claim amount. If the amount allowed by the court is different than the proof of claim amount, use the amount allowed by the court. The total must be adjusted for any debt determined by statute or by the court to be nondischargeable.

Total Expenses of  
Administration

Total of chapter 7 and any prior chapter administrative fees and charges.

Paragraph 3

Gross Receipts	Total gross receipts as listed on Exhibit 1.
Funds Paid to Debtor and Third Parties	Total funds paid to debtor and third parties as listed on Exhibit 2.
Net Receipts	Total gross receipts from Exhibit 1 minus Total funds paid to debtor and third parties from Exhibit 2.
Summary of Claims Chart	Itemized listing of secured claims (from Exhibit 3), priority claims (from Exhibits 4, 5, and 6), and general unsecured claims (from Exhibit 7) based on:
a. Claims Scheduled	Schedules D, E, and F.
b. Claims Asserted	Filed Proofs of Claim (except secured claims and administrative fees; see below).
c. Claims Allowed	Filed Proofs of Claims minus claims disallowed by court order.
d. Claims Paid	Disbursements by trustee.
Total	Sum of each column.

Paragraph 4

Original Chapter	Identify the chapter the case was originally filed under.
Date Case Originally Filed	Enter the date the case was originally filed.
Date Converted to Chapter 7	Enter the date the case converted to chapter 7; if there have been several conversions, enter the date of the conversion related to this TDR.
Length of Time Pending	Enter the number of months from the date the case was filed under chapter 7, or converted to chapter 7, to the date the TDR is submitted to the United States Trustee, rounded to the nearest month.

Date and Signature    Enter current date and signature in the format: /s/name of trustee.

## Exhibits to TDR

- Exhibit 1 - Gross Receipts Identify each asset liquidated by the trustee and enter the amount received and the uniform transaction code under the applicable column heading. If an asset consists of multiple payments, combine as one asset.
- Exhibit 2 - Funds Paid to Debtor & Third Parties Identify disbursements made by the trustee to the debtor and third parties, providing for each the name of the payee, a description of the reason for payment, the applicable uniform transaction code, and the amount paid. Multiple payments to the same party may be combined when the uniform transaction codes are the same. Example: Multiple payments to the debtor for exemptions may be combined on one line, but a payment to the debtor for surplus funds should be shown separately.
- Exhibit 3 - Secured Claims Itemize the claims from Schedule D, providing for each the name of the claimant, the applicable uniform transaction code, and completing the remaining columns as follows:
- a. Claims Scheduled Enter claims data from Schedule D. If a claim is asserted but not scheduled, the field is left blank. If the scheduled amount is “unknown”, the field is left blank.
  - b. Claims Asserted Enter either the amount of the Proof of Claim or, if no Proof of Claim was filed, the amount from a payoff or closing statement. If a claim was scheduled but there is no proof of claim, payoff statement, or closing statement, the field is left blank.
  - c. Claims Allowed Enter the claim’s asserted value (see b. above) or, if modified by court order, the allowed value of the claim. If the claim was scheduled but there is no proof of claim, payoff statement, or closing statement, the field is left blank.
  - d. Claims Paid Enter the amount disbursed by the trustee to the claimant.

Exhibits 4 and 5 –  
Chapter 7 and Prior  
Chapter Administrative  
Fees and Charges

a. Claims Scheduled

List each payee and his/her role in the case (e.g., John Doe, trustee; John Doe, attorney for trustee; Jane Smith, auctioneer), the applicable uniform transaction, and complete the remaining columns as follows:  
This column does not apply for chapter 7 and prior chapter administrative fees and charges. Leave it blank for all payees.

b. Claims Asserted

Enter the amount sought based on a fee application, invoice, escrow document, or other supporting payment document.

c. Claims Allowed

Enter the claim's asserted value (see b. above) or, if modified by court order, the allowed value of the claim.

d. Claims Paid

Enter the amount disbursed by the trustee to the claimant.

Exhibit 6 – Priority  
Unsecured Claims

a. Claims Scheduled

List the individual claims data from Schedule E, providing the name of the claimant, the applicable uniform transaction code, and completing the remaining columns as follows:

Enter the amount of priority unsecured claims from Form 6E. If a claim is asserted but not scheduled, the field is left blank. If the scheduled amount is “unknown”, the field is left blank.

b. Claims Asserted

Enter the amount of the claim as reflected on the Proof of Claim. If there is no Proof of Claim, the field is left blank.

c. Claims Allowed

Enter the claims asserted value (see b. above) or, if modified by court order, the allowed value of the claim. If there is no Proof of Claim, the field is left blank.

d. Claims Paid

Enter the amount disbursed by the trustee to the claimant.

- Exhibit 7 – General Unsecured Claims
- List the individual claims from Schedule F, providing the name of each claimant, the applicable uniform transaction code, and completing the remaining columns as follows:
- a. Claims Scheduled
  - b. Claims Asserted
  - c. Claims Allowed
  - d. Claims Paid
- Exhibit 8
- Exhibit 9

List the individual claims from Schedule F, providing the name of each claimant, the applicable uniform transaction code, and completing the remaining columns as follows:

Enter amount of general unsecured claim from Form 6F. If a claim is asserted but not scheduled, the field is left blank. If the scheduled amount is “unknown”, the field is left blank.

Enter the amount of the claim as reflected on the Proof of Claim. If there is no Proof of Claim, the field is left blank.

Enter the claims asserted value (see b. above) or, if modified by court order, the allowed value of the claim. If there is no Proof of Claim, the field is left blank.

Enter the amount disbursed by the trustee to the claimant.

Provide the Individual Estate Property Record and Report (Form 1) for the case in the format described in the *Handbook for Chapter 7 Trustees*.

Provide the Cash Receipts and Disbursements Record (Form 2) for each estate bank account in the format described in the *Handbook for Chapter 7 Trustees*.