



## U.S. Department of Justice

*United States Trustee  
Districts of Kansas, New Mexico and Oklahoma*

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301 North Main, Ste. 1150  
Wichita, KS 67202

316-269-6217  
FAX 316-269-6182

### MEMORANDUM

TO: Region 20 Chapter 7 Trustees

FROM: Edward B. Walsh  
Supervisory Auditor

SUBJECT: Consolidation of Review of Trustee's Final Reports

DATE: December 10, 2013

Please see the new process and procedures outlined below. These new procedures will be implemented effective December 10, 2013. You will recall that the Program's goal is to provide a more efficient, consistent, and timely review of these reports. You and your staff should carefully read this Memorandum.

### Submitting the TFR to the United States Trustee's TFR Reviewers

Under the new consolidated procedure, all TFR submissions will be sent by email to [USTP.Region20.TFR@usdoj.gov](mailto:USTP.Region20.TFR@usdoj.gov) . The trustee will maintain the original wet signature TFR for a period of at least two years after the date the trustee was discharged.

A complete TFR submission will include the following four named .pdf files:

1. Data-enabled Trustee's Final Report ("TFR") with trustee's electronic signature and required four exhibits: A - Individual Estate Property Record (Form 1); B - Cash Receipts and Disbursement Record (Form 2); C – Claims Review Analysis; and D – Proposed Distribution Report.
2. Notice of Final Report ("NFR").
3. Trustee's Report of Compensation and Expenses ("EXP").
4. Interim bank statement ("BNK") or most recent month-end bank statement which reflects the balance on-hand matching the TFR.

And if applicable,

5. Fee Applications if your jurisdiction includes fee applications with the TFR ("FA-Applicant's Name").
6. Worksheet which sets forth surplus to the debtor and calculation of interest on claims ("SUR").
7. Worksheet which breaks out the deduction and payment of taxes for wage claimants ("WAG").

The subject line of the email must contain the following information, in the stated order: ten digit case number, including the three digit United States Trustee court or divisional designator prefix as listed below (no spaces or hyphens), space, debtor's last name or first two words if business name, space, document abbreviation, space, and trustee's last name.

**[Example: 8751301234 Jones TFR Smith].** This email subject line signifies that trustee Smith submitted a TFR in the Jones case with case number 13-01234, for a case filed in the Western District of Oklahoma that has a United States Trustee designator 875. If the debtor had been a business named The Foundry Limited, the words The Foundry would have replaced Jones in the subject line of the email. Please use the following three digit United States Trustee court or divisional designator prefix:

832	Kansas City, Kansas
835	Topeka, Kansas
836	Wichita, Kansas
841	New Mexico
854	Northern District of Oklahoma
867	Eastern District of Oklahoma
875	Western District of Oklahoma

The email attachments will follow the same format: ten digit case number (no spaces or hyphens), space, debtor's last name, space, document abbreviation, space, trustee's last name. Please use the following document abbreviations:

TFR	Trustee's Final Report
TFR-COR	Corrected Trustee's Final Report
NFR	Notice of Final Report
EXP	Trustee's Report of Compensation and Expenses
BNK	Interim Bank Statement
ROD	Report of Distribution
FA-Name	Fee Application including the last name of the applicant
SUR	Surplus/Interest Worksheet
WAG	Wage Claim Worksheet

All original, hard copy bank statements and canceled checks from all estate accounts will be required for chapter 7 cases with gross estate receipts over \$25,000 (except single asset cases).

For all Oklahoma TFRs over \$25,000 the original bank statements should be mailed to:

Vickie Kaufman  
U.S. Trustees Office  
215 Dean A. McGee, 4<sup>th</sup> Floor  
Oklahoma City, OK 73102

For all Kansas and New Mexico TFRs over \$25,000 the original bank statements should be mailed to:

Karla Schumacher  
U.S. Trustees Office  
301 N Main, Suite 1150  
Wichita, KS 67202

### **Errors and Corrections**

If the TFR Reviewers identify an error requiring correction, you will be sent an email that contains a description of the problem. You will have two business days to submit the required corrections. All corrections must be directed to the TFR Reviewer and sent by email using the standard subject lines set forth above, with TFR-COR as the document abbreviation. If the correction is not received within two business days, the TFR will be noted as returned. Subsequently, upon receipt of the correction, the TFR Reviewer will deem the corrected TFR as new and will process the review based upon the date the correction was received.

Errors and corrections will be tracked to ensure the accurate submission of TFRs and the timely resubmissions of corrections. Habitual problems will be addressed promptly with the trustee by the local office.

### **Contact Information for Questions or Problems**

Please carefully review the information provided in this Memorandum and ensure your staff is aware of these changes. We will make some adjustments to the new procedures and the processes as we move forward. Please contact me at 316-269-6217 or by email at [edward.walsh@usdoj.gov](mailto:edward.walsh@usdoj.gov) if you have any questions or feedback concerning the information in this Memorandum.

Thank you in advance for your cooperation. We look forward to providing you with a more efficient, consistent, and timely review of your Trustee Final Reports.

cc:      Region 20 Assistant U.S. Trustees  
            Region 20 TFR/TDR Consolidation Team