

CHAPTER 11 SUBCHAPTER V CASE-BY-CASE TRUSTEE ANNUAL REPORT INSTRUCTIONS

These instructions relate to the preparation of case-by-case trustees' annual report. The form is in the same format as the Chapter 11 Subchapter V Case-By-Case Trustee Monthly Report of Case and Financial Activity. The last tab in the monthly report is a year to date worksheet, and data can be copied into this annual report. The report should be submitted within 45 days after the end of the fiscal year. The report is submitted in excel format, with the file name [year][trustee last name]AR.xlsx. Additional submission instructions will be provided by the United States Trustee regional or local office.

Any case administered during the fiscal year (July 1 – June 30) should be reported in the annual report.

Trustees are on the cash basis. All data should be entered as positive numbers. If no number is needed in a cell, enter 0.00.

For each assigned case received or administered during the year, enter the requested case information and beginning estate balance, receipts, and disbursements.

Debtor Name (Col. A): Enter the case name.

Case Number (Col. B): Enter the case number, in the format "xx-xxxxx."

Date Filed (Col. C): Enter the date the case was filed with the court.

District Filed (Col. D): Enter the judicial district in which the case was filed. For states with a single judicial district, enter the state's postal code (e.g., Oregon entered as "OR"). For states with multiple judicial districts, enter the district's recognized acronym (e.g., Eastern District of Texas entered as "EDTX").

Trustee Appointment Date (Col. E): Enter the date the trustee was appointed.

Date Dismissed or Converted (Col F): If the case has been dismissed or converted to another chapter, enter the date the order of conversion or dismissal was entered. Such cases should continue to be reported through the year in which the trustee submits the Trustee Final Report to the United States Trustee.

Date Confirmed (Col G): Enter the date a plan was confirmed in the case.

Type of Plan Confirmation - Consensual or Non-Consensual (Col. H): If a plan is confirmed, enter whether the plan was confirmed as a consensual plan under § 1191(a) or a non-consensual plan under § 1191(b).

Date of Substantial Consummation (Col. I): If the case has been determined to be substantially consummated, enter the date the debtor determined the case was substantially consummated. Such cases should continue to be reported through the year the trustee submits the NDR or Final Report and Account to the United States Trustee.

Estimated Plan Completion Date (Col. J): If a plan has been confirmed and the trustee is administering plan payments, enter the estimated date the plan will be completed.

Trustee Resignation/NDR/Final Report and Account Submission Date (Col K): Enter the date the trustee resigned from the case, filed an NDR, or submitted a Trustee Final Report and Account to the United States Trustee. Entering a date removes the case from the count of open cases at year end.

Beginning Cash Balance (Col. L): Enter the preceding year's ending cash balance as the current year's beginning cash balance. Use book balance, not bank balance.

Debtor Payments Received Under Plans (Col. M): Enter any receipts from, or on behalf of, the debtor which were deposited into the estate account. Include pre-confirmation adequate protection payments and post confirmation plan payments.

Court Awarded Comp./Exp. Received in Case (Col. N): Enter any receipts from, or on behalf of, the debtor for compensation or expenses pursuant to Court awards in reportable cases.

Refunds to Debtors (Col. O): Enter any refunds of receipts paid to the debtor.

Administrative Expenses Paid, Excluding Trustee Fees/Expenses (Col. P): Enter any payments made to pay professional fees or expenses or other costs of administration provided for in the plan or approved by the Court.

Payments to Creditors (Col. Q): Enter any payments made to pay creditors made pursuant to the plan or approved by the Court.

Court Awarded Compensation/Expenses Paid to Trustee (Col. R): Enter any payments made to the trustee in reportable cases for compensation or expenses approved by the court.

Ending Cash Balance (Col. S): This number calculates automatically based on the entries in the preceding columns. This should be checked for accuracy against the trustee's accounting records.

Direct Payments Made on Behalf of Estate (Col. T): If payments were made by an outside party, but not through the trustee's estate account, on behalf of the trustee pursuant to the plan or court order, disclose the amount of such payments here. An example would include a sale of estate property in which creditors and administrative expenses were paid through an escrow agent.

CASE-BY-CASE TRUSTEE'S CERTIFICATION TO REPORT

Located at bottom of the annual report, the standing trustee must affix an original signature and the current date. The trustee must retain the original trustee signature page for the required period. If a subsequent amended annual monthly report is filed, the amended report must be signed and dated as well.