

Data Codebook

Closed Chapter 7 Asset Cases

Codebook Last Updated: 11/29/16

Data Source: Private Chapter 7 trustees
Variables: 77
Records: Increasing as new updates are received
Unit of Analysis: Chapter 7 asset cases closed
Data Update: Datasets have been updated and re-posted in November 2016.

Table of Contents

General Information.....	2
Variable List.....	3
Variable Definitions	5
Computed Variables	16

General Information

Primary Use of Data

When a chapter 7 case with assets is closed, the trustee files a final report that accounts for the disposition of assets, as well as the distribution of funds to creditors and to administrative expenses. The data from these final reports are compiled by the USTP for oversight and statistical reporting purposes.

Data Collection

The data are collected from TDRs (Trustee Distribution Reports) received from the courts via DXTR and stored in the Program's TUFR (Trustee Uniform Final Reports) database:

TUFR Database
07/2011 – present

Prior to TUFR, the data were collected from the field offices once every six months in two forms:

Form 4 Database
01/2000 – 06/2011

Non-Form 4 Database
01/1993 – 2000

Variable List

Variable Name	Originating Database Field Name
Var1	DATATABLE
Var2	REGION
Var3	STATE
Var4	OFFICE
Var5	MONTH_CLOSED
Var6	YEAR_CLOSED
Var7	DAYS_OPEN
Var8	TOTAL_REC
Var9	TR_COMPN
Var10	TR_ATTY_FEE
Var11	OUTSIDE_COUN
Var12	TR_PROF_FEE
Var13	OUTSIDE_PROF_FEE
Var14	ADMINCOSTS
Var15	PRIOR_CHAP_COST
Var16	SEC_CREDIT
Var17	PRIOR_CRED
Var18	UNSEC_CRED
Var19	OTHER
Var20	GROSS_RECEIPTS
Var21	EXEMPTIONS
Var22	EXCESS_FUNDS
Var23	NON_EST_FUNDS
Var24	SEC_REAL_EST_PAID
Var25	SEC_PERS_PROP_PAID
Var26	SEC_IRSTAX_LIENS_PAID
Var27	SEC_GOV_TAX_LIENS_PAID
Var28	CH7_TRUSTEE_FEES_PAID
Var29	CH7_TRUSTEE_EXPENS_PAID
Var30	CH7_TRUSTEE_FIRM_FEES_PAID
Var31	CH7_TRUSTEE_FIRM_EXPENS_PAID
Var32	CH7_OTHER_FIRM_FEES_PAID
Var33	CH7_OTHER_FIRM_EXPENS_PAID
Var34	CH7_TRUSTEE_ACCTG_FEES_PAID
Var35	CH7_TRUSTEE_ACCTG_EXP_PAID
Var36	CH7_OTH_FIRM_ACCTG_FEES_PAID
Var37	CH7_OTH_FIRM_ACCTG_EXP_PAID
Var38	CH7_REAL_EST_COMM_PAID
Var39	CH7_AUCT_LIQD_FEES_PAID
Var40	CH7_AUCT_LIQD_EXPENS_PAID

Variable Name	Originating Database Field Name
Var41	CH7_OTH_PROF_FEES_EXP_PAID
Var42	CH7_EXPENS_OPTG_BUISS_PAID
Var43	CH7_OTHER_EXPENS_PAID
Var44	CH7_INCOME_TAX_IRS_PAID
Var45	CH7_STATE_TAX_PAID
Var46	UST_FEES_PAID
Var47	CH7_COURT_COSTS_PAID
Var48	PR_TR_FEES_PAID
Var49	PR_TR_EXPENS_PAID
Var50	PR_TR_FIRM_FEES_PAID
Var51	PR_TR_FIRM_EXPENS_PAID
Var52	PR_OTH_FIRM_FEES_PAID
Var53	PR_OTH_FIRM_EXPENS_PAID
Var54	PR_TR_ACCTG_FEES_PAID
Var55	PR_TR_ACCTG_EXPENS_PAID
Var56	PR_OTH_FIRM_ACCTG_FEES_PAID
Var57	PR_OTH_FIRM_ACCTG_EXP_PAID
Var58	PR_REAL_EST_COMM_PAID
Var59	PR_AUCT_LIQD_FEES_PAID
Var60	PR_AUCT_LIQD_EXPENS_PAID
Var61	PR_OTHER_PROF_FEES_EXP_PAID
Var62	PR_INCOME_TAX_IRS_PAID
Var63	PR_STATE_TAX_PAID
Var64	PR_OPRTG_EXPENS_PAID
Var65	PR_OTHER_EXPENS_PAID
Var66	PRTY_WAGES507_PAID
Var67	PRTY_EMP_BENEFIT_PLAN_PAID
Var68	PRTY ALIMONY_CHILD_SUPP_PAID
Var69	PRTY_CLAIMS_GOVT_UNITS_PAID
Var70	PRTY_OTHER507_PAID
Var71	GENERAL_UNSECURED_PAID

Computed Variables (created during import)

Variable Name	Variable Label
Var72	Net Receipts
Var73	Total Secured Claims Paid
Var74	Total Administrative Fees & Charges Paid
Var75	Total Prior Ch7 Administrative Fees & Charges Paid
Var76	Total Priority Claims Paid
Var77	Total Disbursements Paid

Variable Definitions

Variable Name: Var1

Variable Label: Data Table Format

Value Labels: CH7DISTR = Data new data table
DIS = Old data table

Variable Name: Var2

Variable Label: UST Region Number

Variable Name: Var3

Variable Label: Field Office-State

Variable Name: Var4

Variable Label: Field Office-City

Variable Name: Var5

Variable Label: Case closed month

Includes both pre and post-Form 4 data

Variable Name: Var6

Variable Label: Case closed year

Includes both pre and post-Form 4 data

Variable Name: Var7

Variable Label: Total days open

Number of days from filing to closing; some values may be missing due to invalid dates

Variable Name: Var8

Variable Label: Gross Receipts

Includes both pre and post-Form 4 data

Comparable to variable Var20

Variable Name: Var9

Variable Label: Trustee Fees

Includes both pre and post-Form 4 data
Comparable to variable Var28

Variable Name: Var10

Variable Label: Trustee Legal Fees

Includes both pre and post-Form 4 data
Comparable to variable Var30

Variable Name: Var11

Variable Label: Other Firm's Legal Fees

Includes both pre and post-Form 4 data
Comparable to variable Var32

Variable Name: Var12

Variable Label: Trustee Accounting Fees

Includes both pre and post-Form 4 data
Comparable to variable Var34

Variable Name: Var13

Variable Label: Outside Professional Fees

Includes both pre and post-Form 4 data
Comparable to variables Var36+Var38+Var39+Var41

Variable Name: Var14

Variable Label: Administrative Costs

Includes both pre and post-Form 4 data
Comparable to variables
Var29+Var31+Var33+Var35+Var37+Var40+Var42+Var43+Var44+Var45+Var46+Var47

Variable Name: Var15

Variable Label: Prior Chapter Costs

Includes both pre and post-Form 4 data
Comparable to computed variable Var75

Variable Name: Var16

Variable Label: Secured Creditors

Includes both pre and post-Form 4 data
Comparable to variables Var24+Var25+Var26+Var27

Variable Name: Var17

Variable Label: Priority Creditors

Includes both pre and post-Form 4 data
Comparable to variables Var66+Var67+Var68+Var69+Var70

Variable Name: Var18

Variable Label: Unsecured Creditors

Includes both pre and post-Form 4 data
Comparable to variable Var71

Variable Name: Var19

Variable Label: Funds Paid to Debtor and Third Parties

Includes both pre and post-Form 4 data
Comparable to variables Var21+Var22+Var23

Variable Name: Var20

Variable Label: Gross Receipts

All funds received by trustee except for funds deposited to the estate in error and refunds of trustee overpayments (an example is a refund of excess bond premium which should be netted against the applicable expense line item). In some instances (e.g, real estate sales), the trustee may receive a "net" check (i.e., the gross sales price less payments to secured creditors, real estate commissions, closing costs, etc.). The gross sales price is to be reported under Gross Receipts and the deductions are to be reported in the appropriate categories for the claims and the administrative expenses, as applicable.

Variable Name: Var21

Variable Label: Funds Paid to Debtor: Exemptions

Funds disbursed to debtor(s) pursuant to exemptions permitted under Federal or State law.

Variable Name: Var22

Variable Label: Funds Paid to Debtor: Excess Funds

Funds disbursed to debtor(s), if any, after all other disbursements made.

Variable Name: Var23

Variable Label: Funds Paid to Third Parties

Funds, other than exemptions and excess funds, disbursed to the debtor, and funds disbursed or turned over in the case by the trustee to third parties who are not parties in interest. Examples may include: payments to non-debtor spouses or other non-debtor co-owners from sales of property in which they have an interest; escrow and other deposit refunds; and tax refunds where a portion belongs to the debtor. Funds disbursed in this category may or may not be compensable, depending upon the facts of the case.

Variable Name: Var24

Variable Label: Secured Claims Paid: Real Estate

Funds disbursed to all pre-petition lien holders, except for tax liens. Secured claims do not include liens for administrative expenses for purposes of this form.

Variable Name: Var25

Variable Label: Secured Claims Paid: Personal Property & Intangibles

Funds disbursed to all pre-petition lien holders, except for tax liens. Secured claims do not include liens for administrative expenses for purposes of this form.

Variable Name: Var26

Variable Label: Secured Claims Paid: IRS Tax Liens

Funds disbursed to all pre-petition lien holders. (Do not include payment of tax claims which became due after petition date. Said tax payments should be included in Chapter 11 or Chapter 7 tax categories, depending on the date the taxes became due.) Secured claims do not include liens for administrative expenses for purposes of this form.

Variable Name: Var27

Variable Label: Secured Claims Paid: Other Tax Liens

Funds disbursed to all pre-petition lien holders. (Do not include payment of tax claims which became due after petition date. Said tax payments should be included in Chapter 11 or Chapter 7 tax categories, depending on the date the taxes became due.) Secured claims do not include liens for administrative expenses for purposes of this form.

Variable Name: Var28

Variable Label: Priority Claims Paid: Trustee Fees

Total fees paid to trustee pursuant to § 330(a).

Variable Name: Var29

Variable Label: Priority Claims Paid: Trustee Expenses

Total interim and final expense reimbursements paid directly to the trustee pursuant to § 330(a).

Variable Name: Var30

Variable Label: Priority Claims Paid: Trustee Firm Fees

All legal fees paid to trustee or trustee 's firm.

Variable Name: Var31

Variable Label: Priority Claims Paid: Trustee Firm Expenses

All legal expenses paid to trustee or trustee's firm.

Variable Name: Var32

Variable Label: Priority Claims Paid: Other Firm Fees

All legal fees paid to other firms.

Variable Name: Var33

Variable Label: Priority Claims Paid: Other Firm Expenses

All legal expenses paid to other firms.

Variable Name: Var34

Variable Label: Priority Claims Paid: Trustee Accounting Fees

All accounting fees paid to trustee or trustee's firm.

Variable Name: Var35

Variable Label: Priority Claims Paid: Trustee Accounting Expenses

All accounting expenses paid to trustee or trustee's firm.

Variable Name: Var36

Variable Label: Priority Claims Paid: Other Firm Accounting Fees

All accounting fees paid to other firms.

Variable Name: Var37

Variable Label: Priority Claims Paid: Other Firm Accounting Expenses

All accounting expenses paid to other firms.

Variable Name: Var38

Variable Label: Priority Claims Paid: Real Estate Commissions

All commissions and expenses paid to professionals for the sale of real property.

Variable Name: Var39

Variable Label: Priority Claims Paid: Auctioneer/Liquidator Fees

All fees paid to auctioneer or liquidator of personal property.

Variable Name: Var40

Variable Label: Priority Claims Paid: Auctioneer/Liquidator Expenses

All expenses paid to auctioneer or liquidator of personal property.

Variable Name: Var41

Variable Label: Priority Claims Paid: Other Professional Fees/Expenses

All other professional fees and expenses paid. (In order to be included in this category, fees and expenses must be paid only to professional employed pursuant to § 327 of the Code, and not be included in one of the other fee and expenses categories. For example, professional fees and expenses for appraisers and expert witnesses should be included in this category.)

Variable Name: Var42

Variable Label: Priority Claims Paid: Expenses Operating Business in Ch7

All paid costs of operating a business pursuant to Bankruptcy Court order, except professional fees and expenses specifically listed above. Includes payroll taxes paid in connection with operating a business in chapter 7.

Variable Name: Var43

Variable Label: Priority Claims Paid: Other Expenses

All other paid expenses not otherwise included under Trustee Expenses, including bond premiums and other costs paid directly by the estate, but not including taxes, court costs, and unpaid United States Trustee fees.

Variable Name: Var44

Variable Label: Priority Claims Paid: Income Taxes IRS

All income taxes paid which first become due to the IRS after the bankruptcy petition filing date.

Variable Name: Var45

Variable Label: Priority Claims Paid: Other State/Local Taxes

Other state or local taxes paid which first become due after the bankruptcy petition filing date.

Variable Name: Var46

Variable Label: Priority Claims Paid: US Trustee Fees

All U.S. Trustee Chapter 11 fees paid by the trustee in chapter 7 proceeding.

Variable Name: Var47

Variable Label: Priority Claims Paid: Court Costs

All costs paid by the trustee to the Bankruptcy Court, including noticing fees, filing fees, etc.

Variable Name: Var48

Variable Label: Prior Chapter Claims Paid: Trustee Fees

Total fees paid to trustee pursuant to § 330(a).

Variable Name: Var49

Variable Label: Prior Chapter Claims Paid: Trustee Expenses

Total interim and final expense reimbursements paid directly to the trustee pursuant to § 330(a).

Variable Name: Var50

Variable Label: Prior Chapter Claims Paid: Trustee Firm Fees

All legal fees paid to trustee or trustee 's firm.

Variable Name: Var51

Variable Label: Prior Chapter Claims Paid: Trustee Firm Expenses

All legal expenses paid to trustee or trustee's firm.

Variable Name: Var52

Variable Label: Prior Chapter Claims Paid: Other Firm Fees

All legal fees paid to other firms.

Variable Name: Var53

Variable Label: Prior Chapter Claims Paid: Other Firm Expenses

All legal expenses paid to other firms.

Variable Name: Var54

Variable Label: Prior Chapter Claims Paid: Trustee Accounting Fees

All accounting fees paid to trustee or trustee's firm.

Variable Name: Var55

Variable Label: Prior Chapter Claims Paid: Trustee Accounting Expenses

All accounting expenses paid to trustee or trustee's firm.

Variable Name: Var56

Variable Label: Prior Chapter Claims Paid: Other Firm Accounting Fees

All accounting fees paid to other firms.

Variable Name: Var57

Variable Label: Prior Chapter Claims Paid: Other Firm Accounting Expenses

All accounting expenses paid to other firms.

Variable Name: Var58

Variable Label: Prior Chapter Claims Paid: Real Estate Commissions

All commissions and expenses paid to professionals for the sale of real property.

Variable Name: Var59

Variable Label: Prior Chapter Claims Paid: Auctioneer/Liquidator Fees

All fees paid to auctioneer or liquidator of personal property.

Variable Name: Var60

Variable Label: Prior Chapter Claims Paid: Auctioneer/Liquidator Expenses

All expenses paid to auctioneer or liquidator of personal property.

Variable Name: Var61

Variable Label: Prior Chapter Claims Paid: Other Professional Fees/Expenses

All other professional fees and expenses paid. (In order to be included in this category, fees and expenses must be paid only to professional employed pursuant to § 327 of the Code, and not be included in one of the other fee and expenses categories. For example, professional fees and expenses for appraisers and expert witnesses should be included in this category.)

Variable Name: Var62

Variable Label: Prior Chapter Claims Paid: Income Taxes IRS

All income taxes paid which first become due to the IRS after the bankruptcy petition filing date.

Variable Name: Var63

Variable Label: Prior Chapter Claims Paid: Other State/Local Taxes

Other state or local taxes paid which first become due after the bankruptcy petition filing date.

Variable Name: Var64

Variable Label: Prior Chapter Claims Paid: Operating Expenses

Chapter 11 payroll taxes paid during the pendency of chapter 7 should be reported under this category.

Variable Name: Var65

Variable Label: Prior Chapter Claims Paid: Other Expenses

All other paid expenses not otherwise included under Trustee Expenses, including bond premiums and other costs paid directly by the estate, but not including taxes, court costs, and unpaid United States Trustee fees.

Variable Name: Var66

Variable Label: Wage Claims Paid

Paid wages, salaries, or commissions, including vacation, severance, and sick leave pay earned by an individual. (See Code for specific requirements)

Variable Name: Var67

Variable Label: Contributions to Employee Benefit Plan Paid

Payments to an employee benefit plan. (See Code for specific requirements.)

Variable Name: Var68

Variable Label: Domestic Support Obligation Paid

Payments to a spouse, former spouse, or child of the debtor, for alimony to, maintenance for, or support of such spouse or child. (See Code for specific requirements)

Variable Name: Var69

Variable Label: Claims of Governmental Units Paid

Payments to governmental units, only to the extent that such claims are for – (a) a tax on or measured by income or gross receipts; (b) a property tax; (c) a tax required to be collected or withheld for which the debtor is liable; (d) an employment tax; (e) an excise tax; (f) a customs duty arising out of the importation of merchandise; or (g) a penalty related to a claim specified in §507(a)(8). (See Code for specific requirements.)

Variable Name: Var70

Variable Label: Other Claims Paid

Variable Name: Var71

Variable Label: All General Unsecured Claims Paid

All general unsecured claims paid.

Computed Variables

Variable Name: Var72

Variable Label: Net Receipts

Compute: $\text{Var20} - (\text{Var21} + \text{Var22} + \text{Var23})$

The sum of gross receipts less funds paid to debtor and funds paid to 3rd parties. The amount of net receipts equals total disbursements, which may be the basis for computing the maximum trustee fee.

Variable Name: Var73

Variable Label: Total Secured Claims Paid

Compute: $\text{Var24} + \text{Var25} + \text{Var26} + \text{Var27}$

The sum of secured claims paid.

Variable Name: Var74

Variable Label: Total Administrative Fees & Charges Paid

Compute: $\text{Var28} + \text{Var29} + \text{Var30} + \text{Var31} + \text{Var32} + \text{Var33} + \text{Var34} + \text{Var35} + \text{Var36} + \text{Var37} + \text{Var38} + \text{Var39} + \text{Var40} + \text{Var41} + \text{Var42} + \text{Var43} + \text{Var44} + \text{Var45} + \text{Var46} + \text{Var47}$

The sum of chapter 7 administrative fees and charges paid.

Variable Name: Var75

Variable Label: Total Prior Chapter Administrative Fees & Charges Paid

Compute: $\text{Var48} + \text{Var49} + \text{Var50} + \text{Var51} + \text{Var52} + \text{Var53} + \text{Var54} + \text{Var55} + \text{Var56} + \text{Var57} + \text{Var58} + \text{Var59} + \text{Var60} + \text{Var61} + \text{Var62} + \text{Var63} + \text{Var64} + \text{Var65}$

The sum of prior chapter administrative fees and charges paid.

Variable Name: Var76

Variable Label: Total Priority Claims Paid

Compute: $\text{Var66} + \text{Var67} + \text{Var68} + \text{Var69} + \text{Var70}$

The sum of total priority claims paid

Variable Name: Var77

Variable Label: Total Disbursements Paid

Compute: $\text{Var71} + \text{Var73} + \text{Var74} + \text{Var76}$

The sum of total secured, priority, and unsecured claims paid.

