Data Codebook

Closed Chapter 7 Asset Cases

Codebook Last Updated: 07/02/19

Data Source: Private Chapter 7 trustees
Variables: 77
Records: Increasing as new updates are received
Unit of Analysis: Chapter 7 asset cases closed

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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

<table>
<thead>
<tr>
<th>Variable Name CY2000-2017</th>
<th>Originating Database Field Name</th>
<th>New Variable Name – CY2018</th>
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</thead>
<tbody>
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**Computed Variables**

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<td>Var72</td>
<td>Net Receipts</td>
</tr>
<tr>
<td>Var73</td>
<td>Total Secured Claims Paid</td>
</tr>
<tr>
<td>Var74</td>
<td>Total Administrative Fees &amp; Charges Paid</td>
</tr>
<tr>
<td>Var75</td>
<td>Total Prior Ch7 Administrative Fees &amp; Charges Paid</td>
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<tr>
<td>Var76</td>
<td>Total Priority Claims Paid</td>
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<tr>
<td>Var77</td>
<td>Total Disbursements Paid</td>
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</table>
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: Var20-(Var21+Var22+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: \( \text{Var24+Var25+Var26+Var27} \)

The sum of secured claims paid.

**Variable Name: Var74**  
Variable Label: Total Administrative Fees & Charges Paid  
Compute: \( \text{Var28+Var29+Var30+Var31+Var32+Var33+Var34+Var35+Var36+Var37+Var38+Var39+Var40+Var41+Var42+Var43+Var44+Var45+Var46+Var47} \)

The sum of chapter 7 administrative fees and charges paid.

**Variable Name: Var75**  
Variable Label: Total Prior Chapter Administrative Fees & Charges Paid  
Compute: \( \text{Var48+Var49+Var50+Var51+Var52+Var53+Var54+Var55+Var56+Var57+Var58+Var59+Var60+Var61+Var62+Var63+Var64+Var65} \)

The sum of prior chapter administrative fees and charges paid.

**Variable Name: Var76**  
Variable Label: Total Priority Claims Paid  
Compute: \( \text{Var66+Var67+Var68+Var69+Var70} \)

The sum of total priority claims paid.

**Variable Name: Var77**  
Variable Label: Total Disbursements Paid  
Compute: \( \text{Var71 + Var73 + Var74 + Var76} \)

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