



**U.S. Department of Justice**

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**United States Trustee Program**

## **Generating a Trustee Final Report Generation System (TFRGS) Form**

Version 2.0

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## 1 Introduction

Pursuant to Section 602 of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA), codified at 28 U.S.C. § 589b, uniform forms for final reports by trustees under chapters 7, 12, and 13 of the Bankruptcy Code have been issued. The forms were developed through the federal rulemaking process (73 Fed. Reg. 58438 – 45 (Oct. 7, 2008)) and took effect April 1, 2009.

Most private trustees have access to software that will produce these forms. To assist those that do not, the U.S. Trustee Program (USTP) created the Trustee Final Report Generation System (TFRGS). TFRGS is a Web site that contains fillable PDF versions of each of the seven applicable uniform forms. Using Adobe Reader, the trustees can download these “smart” forms from the USTP Web site, enter data into the data-enabled fields, save the files to their workstations, and then file them with the bankruptcy courts as PDF files containing embedded data.

A “smart” TFRGS uniform form is defined as a form that allows users to:

- Enter data in a fillable PDF.
- Add (and delete) recurring rows (a.k.a. “expandable fields”). Text and fields below the recurring rows will shift up or down as recurring rows are deleted or added, respectively.
- Save the form with the data they have entered.
- Generate a PDF Archive (PDF/A) compliant form for filing with the bankruptcy court.

To safeguard the privacy of individuals, fields containing personally identifiable information (PII) cannot be embedded on the form that is filed with the court; nor can the data be saved to, or stored on, the TFRGS Web site. Nevertheless, such PII information must appear on the completed form that is filed with the court.

The TFRGS resolves this conflict by allowing the user to enter data into the report form and to generate a file-able version of the final form, on which the PII is visible, but not embedded in the form.

This form is returned in a format that is compliant with PDF Archive (PDF/A) standards. PDF/A is a file format for the long-term archiving of electronic documents, and in the future is expected to be a requirement for all PDF files that are filed with the bankruptcy court.

## 2 Technical Requirements and Using Adobe Reader

### 2.1 Technical Requirements and Setup

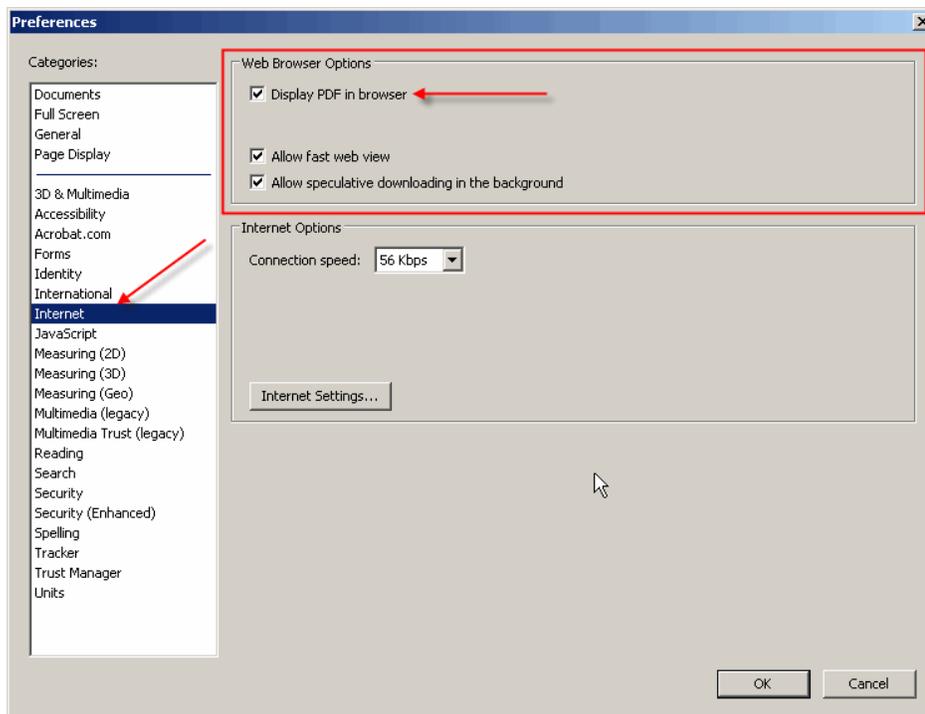
The following are the system requirements for completing the TFRGS forms:

**Internet Explorer Version 7.0 or higher**

**Adobe Reader Version 9.0 or higher**

Before you begin, you must change the settings in Adobe Reader to display PDFs in Internet Explorer. Complete the following steps:

1. Open Adobe Reader.
2. From the menu bar, select **Edit > Preferences**. The **Preferences** window is displayed.
3. Under **Categories**, select **Internet**. Under **Web Browser Options**, ensure the **Display PDF in browser** box is checked. Click **OK**. You may close Reader.



**Figure 1. Internet Preferences Window**

## 2.2 Field Types in TFRGS Forms

Each of the TFRGS forms contains fillable fields. Depending on your Adobe Reader settings, these fields may appear highlighted. Below are the different types of fields:

Field Type	Formatting Standard
Text	Free text; up to available limit of field. Certain fields will allow multiple lines of text.
Pick List	Contains several options within a drop-down list.
Numeric	Non-negative whole numbers up to available limit of field
Numeric (currency)	Dollar amounts up to 10 digits, plus two decimal places.
Date	Dates formatted as MM/DD/YYYY. Date fields also have an associated Calendar tool, accessible by clicking the downward arrow that appears in the active field.

## 2.3 Navigation within TFRGS Forms

Users may click directly in a field to begin entering data; or, users may press <TAB> on their keyboards to move forward through the fields or <SHIFT> + <TAB> to move backwards. The tab order is set as top-down, then, left-right on the page.

## 2.4 General Tips for Completing the TFRGS Forms

Before you begin, please review the following system requirements and other tips:

- **Do not use Adobe Acrobat to generate the PDF/A form to be filed with the bankruptcy court.** The TFRGS forms are designed to work with Adobe Reader. Using Adobe Acrobat will result in the loss of embedded data from the form. (You may use Adobe Acrobat **solely to enter data** in the form, but you **must** open the fillable form in either Adobe Reader or Internet Explorer before you click on the <Generate PDF for Court Filing> button to generate the PDF/A file.)
- The TFRGS Web site shows the most current version and previous versions of the smart forms. Once downloaded, you may continue to use that form to generate final reports; however, be sure to check the TFRGS site periodically for updates.
- All data must be saved to your local PC (do so before generating a file-able form). Saving the file periodically while working from your local PC ensures that you will not have to complete the form in its entirety a second time should you wish to make further changes after generating the PDF/A version of the form.
- You must be connected to the Internet in order to generate a file-able form. You **do not** have to be connected to the Internet to enter data into the form.
- The file-able form generated by the system does not contain the “Do Not File With Court” watermark.
- Some fields are validated for format, such as date fields that require the MM/DD/YYYY format. Adobe Reader will warn you if you do not enter the data correctly in these fields.

However, you will be able to continue to the next field, to save, and generate the files with these warnings.

- Automated calculation functionality is present for some of the fields in some of the TFRGS forms. This will be implemented in a future release of the other forms.
- Due to the design of the forms, if you add enough recurring rows to require an additional page, a page break will occur between the last recurring row and the next page of the form.

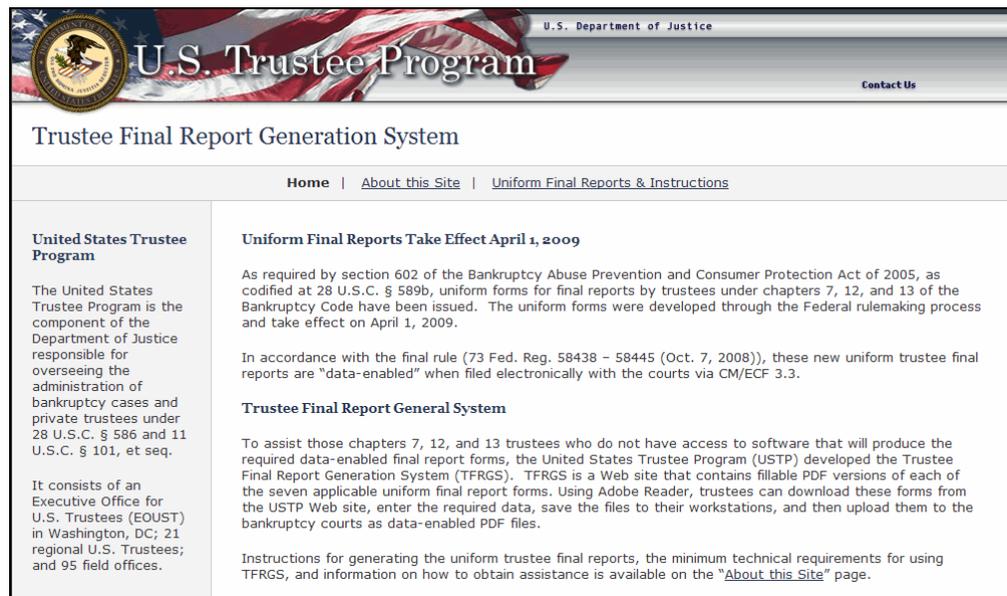
### 3 Completing the Smart Form

The Uniform Final Reports & Instructions page contains the option to access the most current version and past versions of the final report forms:

The forms provided for use on or after the most recent effective date must be used for all final reports filed on or after that date. The only exception is when a user must correct or update a final report that was previously filed using a previous version of the form, in which case the correction or update may be done utilizing that version of the forms.

Do the following to retrieve and complete the smart form:

1. From the home page for the Trustee Final Report Generation System (TFRGS) at: <http://www.justice.gov/ust/eo/bapcpa/tfrgs/index.htm>, click the **Uniform Final Reports & Instructions** link.



The screenshot shows the homepage of the Trustee Final Report Generation System (TFRGS). At the top, there is a header with the U.S. Department of Justice logo and the text "U.S. Trustee Program". Below the header, the main title "Trustee Final Report Generation System" is displayed. A navigation bar includes links for "Home", "About this Site", and "Uniform Final Reports & Instructions". The main content area is divided into two columns. The left column contains information about the United States Trustee Program, including its role in administering bankruptcy cases and private trustees under 28 U.S.C. § 586 and 11 U.S.C. § 101, et seq. The right column features a section titled "Uniform Final Reports Take Effect April 1, 2009", which explains that as required by section 602 of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, uniform forms for final reports by trustees under chapters 7, 12, and 13 of the Bankruptcy Code have been issued. It also mentions that these new uniform trustee final reports are "data-enabled" when filed electronically with the courts via CM/ECF 3.3. Below this, there is a section titled "Trustee Final Report General System" which states that to assist those chapters 7, 12, and 13 trustees who do not have access to software that will produce the required data-enabled final report forms, the United States Trustee Program (USTP) developed the Trustee Final Report Generation System (TFRGS). TFRGS is a Web site that contains fillable PDF versions of each of the seven applicable uniform final report forms. Using Adobe Reader, trustees can download these forms from the USTP Web site, enter the required data, save the files to their workstations, and then upload them to the bankruptcy courts as data-enabled PDF files. At the bottom of the right column, it notes that instructions for generating the uniform trustee final reports, the minimum technical requirements for using TFRGS, and information on how to obtain assistance is available on the "About this Site" page.

**Figure 2. TFRGS Home Page**

- From the **Uniform Final Report Documents** screen, select the version of forms you wish to access.

The screenshot shows the U.S. Trustee Program website interface. At the top, there is a header with the U.S. Department of Justice logo and the text "U.S. Trustee Program". Below the header, the page title "Trustee Final Report Generation System" is displayed. A navigation bar contains links for "Home", "About this Site", and "Uniform Final Reports & Instructions". A prominent "IMPORTANT NOTICE" box states that the TFRGS application will be unavailable from 8:00 am to 10:00 am (Eastern Time) on Saturday, June 25, 2011, for monthly maintenance. Below this, the "Uniform Final Report Documents" section is visible, which includes a dropdown menu set to "[10/1/2010 and After]" and a "Go" button. At the bottom of the page, there is a footer with the text "Last Update: June 2, 2011 2:41 PM" and a navigation bar with links for "USTP Home", "Bankruptcy Reform", "Privacy Policy", "Legal Policies & Disclaimers", "DOJ Home", "USA.gov", "Contact Us", and "FOIA".

**Figure 3. Uniform Final Report Documents page**

- Click the file name of the final report PDF file that you wish to download. The file will open in another Internet browser window.

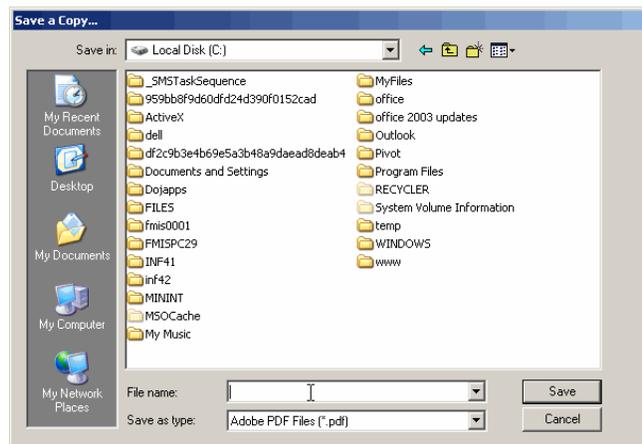
The screenshot shows the U.S. Trustee Program website. At the top, there is a banner with the U.S. Department of Justice logo and the text "U.S. Trustee Program". Below the banner, the page title is "Trustee Final Report Generation System". A navigation bar includes links for "Home", "About this Site", "Uniform Final Reports & Instructions", and "Uniform Final Reports & Instructions (09/01/2009)". The main content area is titled "(Effective September 1, 2009 through September 30, 2010)". It contains a paragraph explaining that these uniform final forms may be used for reports filed prior to October 1, 2010, and another paragraph providing information on how to generate reports. Below this is a navigation menu with links for "Chapter 7", "Chapter 12", and "Chapter 13". The main content is a table titled "Reports and Instructions" with three columns: "Title", "Description", and "Instructions".

Reports and Instructions		
Title	Description	Instructions
<b>Chapter 7</b>		
<a href="#">UST Form 101-7-TFR</a>	Chapter 7 Trustee's Final Report (TFR) (effective 9/1/09)	<a href="#">Instructions for UST Form 101-7-TFR</a>
<a href="#">UST Form 101-7-NFR</a>	Chapter 7 Notice of Trustee's Final Report and Applications for Compensation (NFR) (effective 9/1/09)	<a href="#">Instructions for UST Form 101-7-NFR</a>
<a href="#">UST Form 101-7-TDR</a>	Chapter 7 Trustee's Final Account and Distribution Report Certification That The Estate Has Been Fully Administered and Application To Be Discharged (TDR) (effective 9/1/09)	<a href="#">Instructions for UST Form 101-7-TDR</a>
<b>Chapter 12</b>		
<a href="#">UST Form 101-12-FR-S</a>	Chapter 12 Standing Trustee's Final Report and Account (effective 9/1/09)	<a href="#">Instructions for UST Form 101-12-FR-S</a>
<a href="#">UST Form 101-12-FR-C</a>	Chapter 12 Case Trustee's Final Report and Account (effective 9/1/09)	<a href="#">Instructions for UST Form 101-12-FR-C</a>
<b>Chapter 13</b>		
<a href="#">UST Form 101-13-FR-S</a>	Chapter 13 Standing Trustee's Final Report and Account (effective 9/1/09)	<a href="#">Instructions for UST Form 101-13-FR-S</a>
<a href="#">UST Form 101-13-FR-C</a>	Chapter 13 Case Trustee's Final Report and Account (effective 9/1/09)	<a href="#">Instructions for UST Form 101-13-FR-C</a>

Last Update: May 25, 2011 8:37 PM  
U.S. Trustee Program/Department of Justice  
ustdtp/ustt/smm

**Figure 4. TFRGS Final Reports and Instructions Page**

- Once the file is open, select **File > Save As**. Name the file and save it to a location on your PC.



**Figure 5. Internet Explorer Save a Copy Window**

5. Close the browser. Open the saved file in Adobe Reader. This file contains a watermark, "Do Not File With Court."
6. Begin entering data into the fields. Some sections allow for multiple entries (e.g., multiple claims by creditors). These sections have an **Add** button beneath the row and a **Delete** button to the left of each row. Click **Add** to insert another row just below the previous row; click **Delete** to remove the row to the right of the **Delete** button (one row will always remain). Save the file at regular intervals to ensure that you do not lose your work.

Claims of secured creditors will be paid as follows:					
<i>Claim No.</i>	<i>Claimant</i>	<i>Claim Asserted</i>	<i>Allowed Amount of Claim</i>	<i>Interim Payments to Date</i>	<i>Proposed Payment</i>
<div style="display: flex; justify-content: space-between; align-items: center;"> <span><input type="button" value="Delete"/></span> <span><input type="button" value="Add"/></span> </div> <p style="text-align: center; font-size: small;">Click Add button to add additional secured creditors.</p>					
Total to be paid to secured creditors:					\$0.00
Remaining balance:					\$0.00

**Figure 6. Add and Delete Buttons for Sections that Allow Multiple Rows**

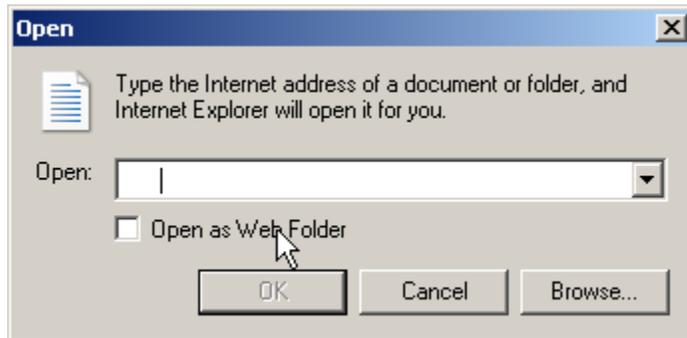
7. Once you have entered all the data in the form and are ready to generate the PDF/A file for submission, save the file again.
8. If the form is open in Adobe Acrobat for editing, close Acrobat. You must use Internet Explorer or Adobe Reader (not Acrobat) to generate the PDF/A file for submission.

## 4 Generating the Form to be Filed with the Court

There are two available methods to generate the PDF/A form. Users may generate the form either using Internet Explorer or from Adobe Reader. Each method is described below.

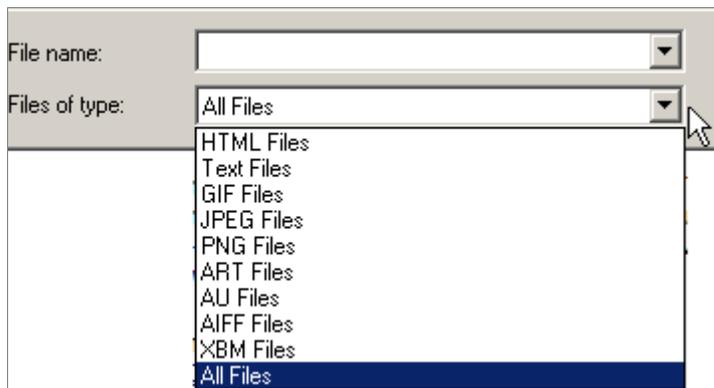
### Internet Explorer

1. From **Internet Explorer**, select **File > Open**. The **Open** window is displayed.



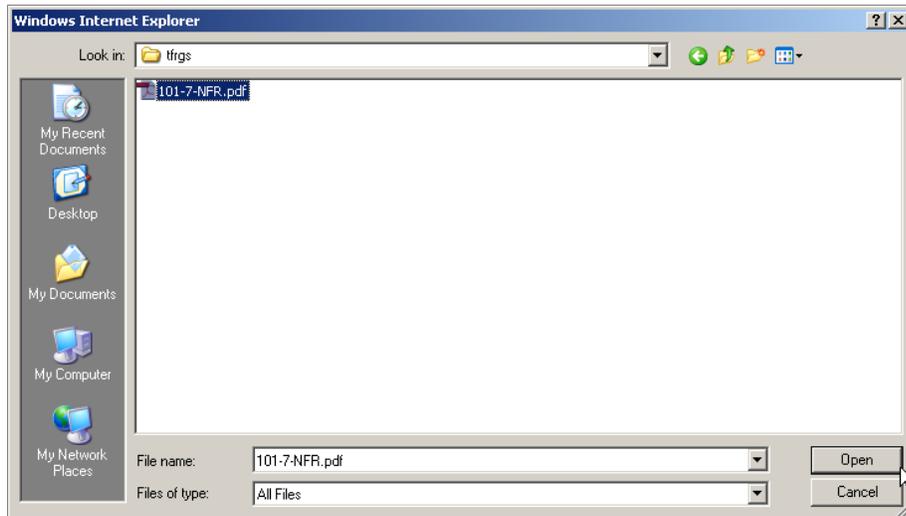
**Figure 7. Open in Internet Explorer Window**

2. Click **Browse**. The Windows Internet Explorer window is displayed.
3. In the **Files of type** drop-down list, select **All Files**.



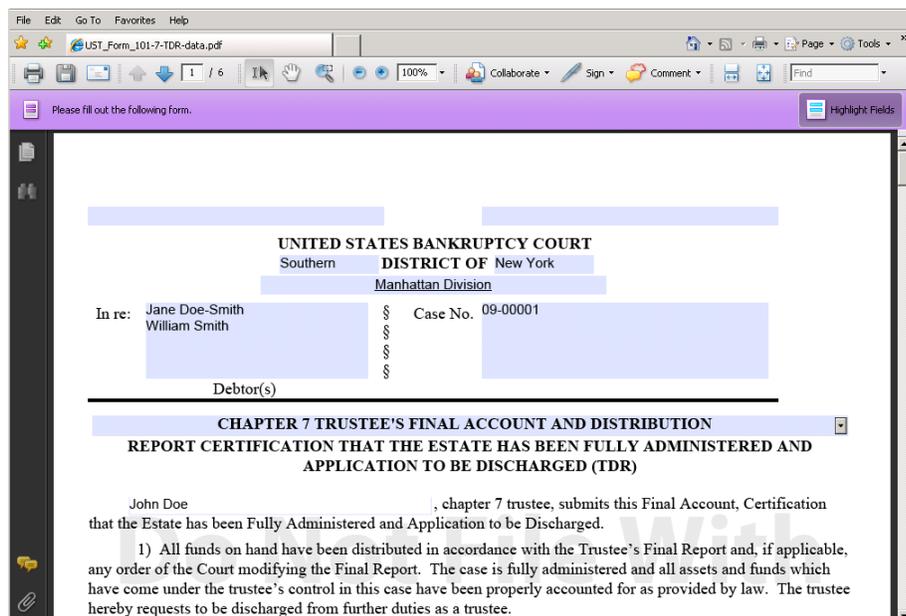
**Figure 8. Select File Type to Open Pick List**

- Navigate to your desired form.



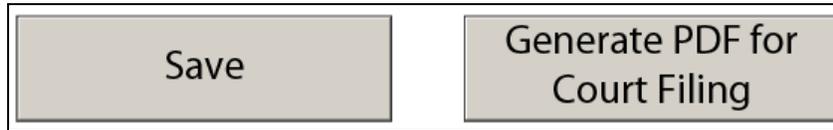
**Figure 9. Select File to Open in Internet Explorer Window**

- Select the form and click **Open**, then click **OK** on the **Open** window. The form is displayed in an Internet Explorer window.



**Figure 10. Smart Form Displayed in Internet Explorer Window**

6. Ensure you are connected to the Internet. Click the <**Generate PDF for Court Filing**> button located at the bottom of the form. You will be prompted to save the file.



**Figure 11. Save and Generate PDF Buttons**

7. Once you click the <**Generate PDF for Court Filing**> button and save the file, the system will return the PDF/A file to you. This file will no longer have the “Do Not File With Court” watermark, and is appropriate for filing with the court.
8. Save the file to your PC. You may also print the file.

#### Adobe Reader

1. Open the completed form in Adobe Reader.
2. Ensure you are connected to the Internet. Click the <**Generate PDF for Court Filing**> button located at the bottom of the form. Save the form when prompted.
3. Once you click the <**Generate PDF for Court Filing**> button and save the file, the system will return the PDF/A file to you. This file will not contain the “Do Not File With Court” watermark, and is appropriate for filing with the court.
4. Save the file to your PC. You may also print the file.

**Note: If you receive an error when generating the PDF/A form from Adobe Reader, generate the form using the Internet Explorer method explained above.**