



**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 28 U.S.C. § 589b, as amended by the Small Business Reorganization Act of 2019 (SBRA), uniform forms are required for final reports (FR) by trustees in cases under subchapter V of chapter 11 (subchapter V).

To assist subchapter V trustees who do not have access to produce the FR, the U.S. Trustee Program (USTP) created the Trustee Final Report Generation System (TFRGS). TFRGS is a Web site that contains a fillable PDF version of the FR. Using Adobe Reader, the trustees can download this “smart” form from the USTP Web site, enter data into the data-enabled fields, save the file to their workstations, and then file them with the bankruptcy courts as PDF files containing embedded data.

The “smart” TFRGS FR is defined as a report 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 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

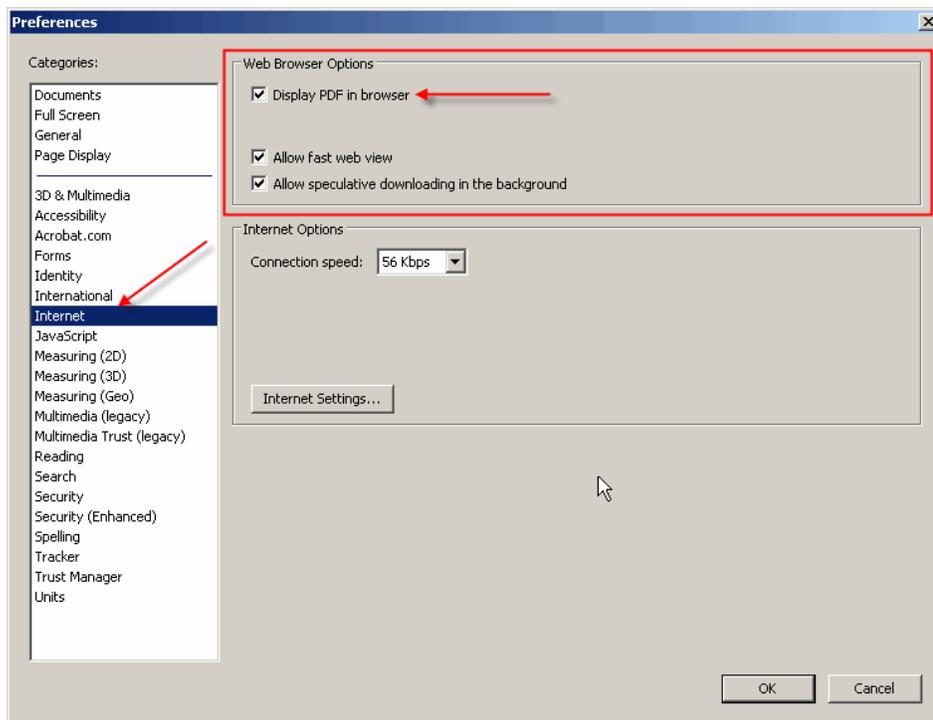
The following are the system requirements for completing the TFRGS form:

**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

The TFRGS form 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 Form

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.)
- 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.
- 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 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 Chapter 11 Subchapter V Handbooks and Reference Materials at [CHAPTER 11 SUBCHAPTER V HANDBOOKS & REFERENCE MATERIALS](#), click the Chapter 11 Subchapter V Trustee's Final Report and Account (UST Form 101-11(V)-FR (TFRGS)) link.
2. Once the file is open, select **File > Save As**. Name the file and save it to a location on your PC. Close the browser. Open the saved file in Adobe Reader. This file contains a watermark, "Do Not File With Court."
3. 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.

<b>Creditors:</b>							
	<u>Creditor Name</u>	<u>Debt Type</u>	<u>Claim Scheduled</u>	<u>Claim Asserted</u>	<u>Claim Allowed</u>	<u>Principal Paid</u>	<u>Int. Paid</u>
<input type="button" value="Delete"/>							
<i>Click the add button to add additional creditors</i>				<input type="button" value="Add"/>			

**Figure 2. Add and Delete Buttons for Sections that Allow Multiple Rows**

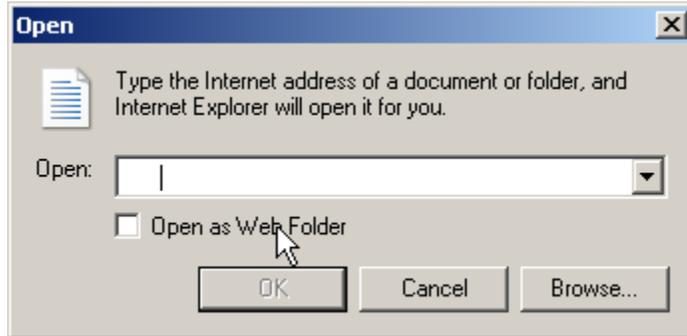
4. Once you have entered all the data in the form and are ready to generate the PDF/A file for submission, save the file again.
5. If the form is open in Adobe Acrobat for editing, close Acrobat. You must use Internet Explorer or Adobe Reader (not Acrobat) to generate the PDF/A file for submission.

## 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.

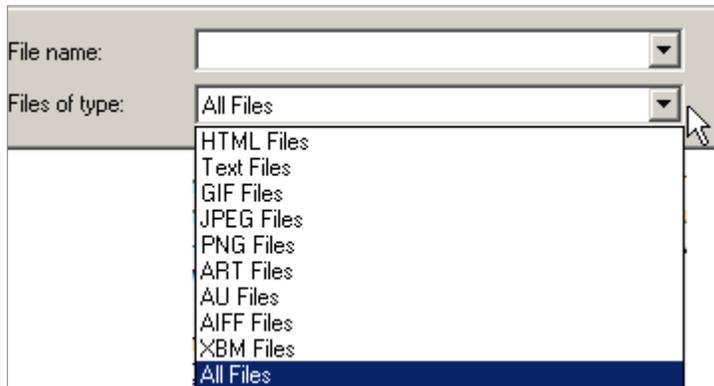
### Internet Explorer

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



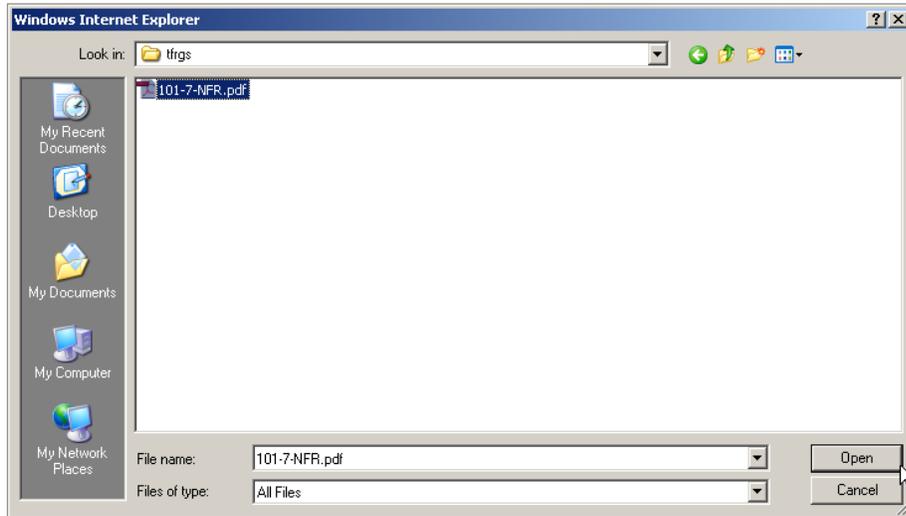
**Figure 3. Open in Internet Explorer Window**

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



**Figure 4. Select File Type to Open Pick List**

- Navigate to your desired form.



**Figure 5. 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.

UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF \_\_\_\_\_  
 <Enter Division name if applicable, else delete this text>

In re:	§ § § §	Case No.
Debtors		

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CHAPTER 11 SUBCHAPTER V  
 TRUSTEE'S FINAL REPORT AND ACCOUNT

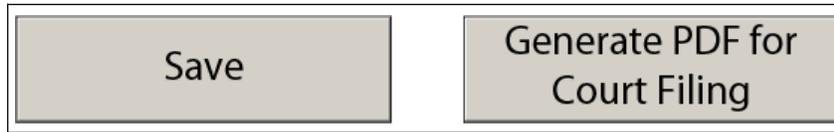
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\_\_\_\_\_, chapter 11 trustee

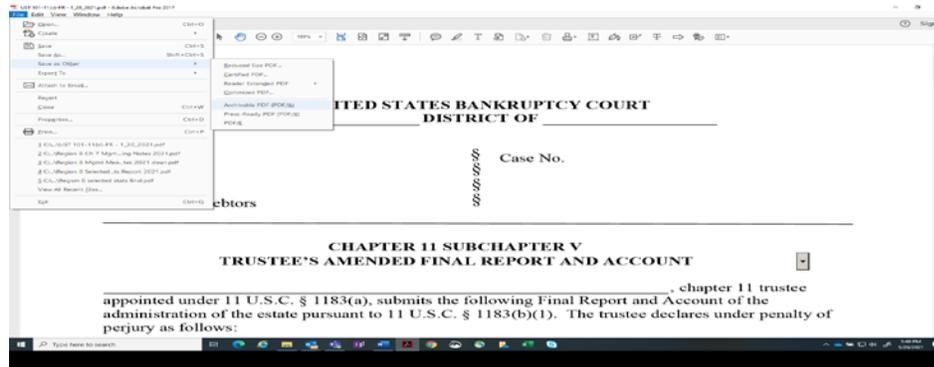
**Figure 6. The Smart Form Displayed in an Internet Explorer Window**

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 7. 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 file to you. This file will no longer have the “Do Not File With Court” watermark. Save the file to your PC.
8. To meet the court’s requirement that the PDF must be PDF/A compliant, open the file in Adobe, click on File, Save as Other, and Archivable PDF (PDF/A). This places a blue banner for the PDF/A standard across the top of the document which is now appropriate for filing with the court.



**Figure 8. Select Save as Other and Archivable PDF (PDF/A).**

9. 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 file to you. This file will not contain the “Do Not File With Court” watermark. Follow Step 8 above to save the file in the PDF/A format to make it 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.**