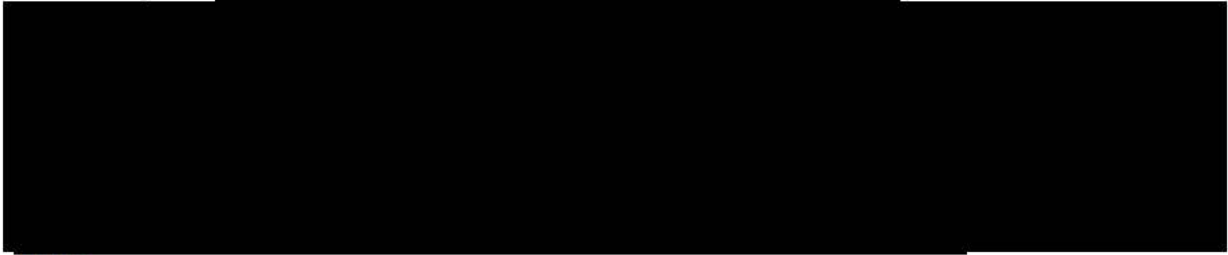


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**From:** Sharrock, Trisha (USTP)  
**Sent:** Wednesday, January 16, 2013 8:09 AM  
**To:**



**Cc:** Tampa  
**Subject:** FW: Electronic Submission of TFRs in cases \$25,000 or less  
**Attachments:** (TFR) SUBMISSION CHECKLIST UNDER \$25000.docx

As part of our streamlining efforts, we are changing the manner in which we review Trustee Final Reports (TFRs) in cases where gross receipts are \$25,000 or less (except converted chapter 11 cases). These reports will be submitted electronically only. No hard copy information will need to be provided unless specifically requested.

Beginning with TFRs submitted on and after **February 1, 2013**, please follow the directions on the attached Submission Checklist. We hope that this process is beneficial to both your office and ours. Please call or email me if you have any questions.

Thank you for all your hard work!

***Cynthia P. Burnette***  
Assistant United States Trustee  
Office of the United States Trustee  
501 E. Polk Street, Suite 1200  
Tampa, Florida 33602  
(813) 228-2000  
[Cindy.P.Burnette@usdoj.gov](mailto:Cindy.P.Burnette@usdoj.gov)

# **TRUSTEE'S FINAL REPORT (TFR) SUBMISSION CHECKLIST**

## **CASES \$25,000 OR LESS**

*(NOT INCLUDING CONVERTED CHAPTER 11'S)*

### **FOLLOW THE INSTRUCTIONS CAREFULLY**

- *For Converted Chapter 11's, follow the procedures for "TFR Submission Checklist for Cases over \$25,000".*
- ! *Ensure all payments approved by any Order, any non-estate funds, and any exempt monies to be paid to the debtor are paid before submitting the TFR. Check with the clerk for any outstanding court costs that must be paid by the estate.*
- ! *Ensure all professionals have been employed and that professional fee applications are reviewed for accuracy and reasonableness and docketed before submission.*
- ! *Review all compromises for ordered distributions and allowed claimants.*
- ! **PART ONE – ELECTRONIC SUBMISSION OF, Trustee's Final Report, Notice, & Supporting Documents. NO HARD COPIES NECESSARY. (Trustee will maintain WET signatures.)**

Submit the TFR and NFR with supporting documents as separate attachments in the **same** email with the subject line 308-11-12345 ETFR. *The attachments to the email should be titled: 308- 11-12345 TFR and 308-11-12345 NFR, and appropriate titles for the supporting docs. Below is the list of supporting documents. DO NOT DEVIATE FROM THIS PROCEDURE.*

1. Current "Snapshot/Interim" Bank Statement.
2. Orders on paid professional fees and administrative claimants;
3. Copies of any unpaid professional fee applications.
4. If converted from chapter 13, the trustee's final report and account;
5. If surplus, a proposed distribution worksheet outlining the exact amount of interest, how interest was calculated, and total distribution to each claimant (See Special Cases);
6. If wages, a proposed distribution worksheet outlining payroll taxes and net amount to wage claimant (See Special Cases).

**The following should be reviewed prior to submission.**

#### **Page 1, Trustee's Final Report (TFR)**

Verify that the case number is shown on the report in the following format: 8:11-bk-12345-MGW.

#### **Page 2**

Review for accuracy.

#### **Form 1, Exhibit A**

Review for accuracy. Ensure that all personally identifiable information is redacted.

### **Form 2, Exhibit B**

Ensure that ALL personally identifiable information is redacted. This includes full social security numbers, taxpayer-identification numbers, birth dates, the names of minor children, and financial account numbers. It does not include estate tax identification numbers and estate bank accounts numbers.

### **Analysis of Claims, Exhibit C**

Always include notes explaining the disposition of an objection to a claim with the allowed amount listed in the allowed column, i.e. \$0.00, partial or full claim amount. Do not include administrative claims on Exhibit C. Please include claims not requiring an Order (See NFR Checklist for information re: secured and late claims) on Exhibit C along with the disposition of that claim. Reminder: Late claims filed after the NFR is served need an objection. If no claims are filed, include a copy of the claims register which states no claims filed.

### **Trustee's Proposed Distribution, Exhibit D**

All interim disbursements to administrative claimants should be included. All funds will be shown as disbursed and any surplus and/or interest will be shown in the last paragraph.

- **PART TWO-SUBMIT THE ELECTRONIC DOCUMENTS TO:**

[USTP.Region21.TP.TFR@USDOJ.GOV](mailto:USTP.Region21.TP.TFR@USDOJ.GOV)

- ! **PART THREE -**

**DOCKETING** - At time of submission of the ETFR, docket the trustee compensation application, unpaid professional fee applications, and the Notice of submission of the TFR to the UST office.

**REVIEW BY UST** - Within 60 days of receipt of the electronic TFR & NFR, the UST will review and docket the TFR, unless revisions are required. Our review is limited and you are ultimately responsible for the accuracy of the TFR. The UST will docket the Notice in nominal funds cases without secured or late claims and chapter 7 administratively insolvent cases only. See NFR Checklist.

**CORRECTIONS** - The trustee will be advised of any needed corrections by email/letter. Within 48 hours of receipt of the email (not including holidays or weekends), submit the revised electronic version directly to the reviewer or the TFR will be returned. This will be strictly enforced. If you are unable to submit the corrections within 48 hours, please contact us.

Updated 01/11/13