



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 17, 2016

SBSE Control #: SBSE-04-0316-0005

Expiration: March 16, 2017

Impacted IRMs: IRM 4.8.2.10

IRM 4.27.3

MEMORANDUM FOR TECHNICAL SERVICES OPERATIONS

FROM: John J. Tuzynski /s/ John Tuzynski
Director, Examination Technical Services

SUBJECT: Interim Guidance on Standardized Bankruptcy Procedures

The purpose of this memorandum is to issue interim guidance required for standardized bankruptcy procedures. Please ensure that this information is distributed to all affected employees within your organization. These standardized procedures are effective immediately.

Examination Technical Services is responsible for monitoring all bankruptcy cases and ensuring proper assessments post to the tax modules within the statute of limitations. On August 26, 2015, the Lean Six Sigma Bankruptcy team finalized standardized procedures for the Bankruptcy Coordinators to follow upon receipt of a case for bankruptcy suspense, for the monthly check, for determining the proper statute for the case year under bankruptcy jurisdiction, and for managerial review of the bankruptcy cases.

The procedures described in the attachments to this interim guidance memorandum cover the following aspects of the bankruptcy process:

- Standardization of the check-in process to ensure consistent check-in procedures exist across the country in all bankruptcy cases.
- Standardization of the monthly process to ensure consistent procedures are utilized across the country in all bankruptcy cases.
- A standardized tool to calculate the proper statute of limitation for the tax year.
- A standardized tool to assist manager's during review of the statute of limitation and the accuracy of the status of the bankruptcy tax year(s).

Interim Guidance Memorandum SBSE-04-0316-0005 will be incorporated into an updated IRM 4.8.2.10 by March 16, 2017.

If you have questions, you may contact me or a member of your staff may contact Linda Vranas, Program Manager, Examination, Technical Services.

Distribution:
IRS.gov
Examination Area Directors
Collection Area Directors
Insolvency
Appeals
SBSE CCP (Memphis)
Bankruptcy Coordinators

Attachment (5)

Attachment – IG Control #SBSE-04-0316-0005
Bankruptcy Standardized Procedures for Technical Services Final Procedures

Technical Services (TS) has exclusive responsibility for ensuring the completion of the assessment for bankruptcy cases in suspense. The statute of limitation must be protected during the bankruptcy process and is suspended with an alpha statute “KK.” After termination of the automatic stay, the statute of limitation must be recomputed to allow the taxpayer to petition the Tax Court if they choose. When the statute is updated, the case is returned to notice of deficiency suspense and updated to Status Code 24. The review type remains 48.

The detailed instructions below are effective immediately.

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New Exhibits

- IRM 4.8.2-14 Bankruptcy Statute Calculation (pages 11-20)
- IRM 4.8.2-15 SB/SE Bankruptcy Suspense Review Checksheet (pages 3-8)
- IRM 4.8.2-16 SB/SE Bankruptcy Suspense Managerial Checksheet Review (page 10)

Updated Exhibits

- IRM 4.8.2-12 Bankruptcy Suspense Monthly PACER Check File Cover (page 9)

Attachment – IG Control #SBSE-04-0316-0005
Bankruptcy Standardized Procedures for Technical Services Final Procedures

I – Bankruptcy Suspense Review Checksheet

In order to track and monitor bankruptcy inventory at the group and national level a standardized checksheet was created to assist bankruptcy coordinators maintain the bankruptcy inventory. The procedures outlined in this document are mandatory.

II - Bankruptcy Suspense Monthly PACER Check File Cover

On a monthly basis the PACER report is pulled to determine if any court actions affect the automatic stay on the tax year. This information is to be notated in the case file history. The reviewer will review all updated data and make a determination of the automatic stay lifting or remaining in place.

III - Bankruptcy Statute Calculation

The bankruptcy statute calculation is a formula driven spreadsheet that calculates the statute update based on the pertinent information in the case file and the PACER report. This statute calculation tool is user friendly and requires data entry in specified fields.

IV - Bankruptcy Suspense Managerial Checksheet Review

The Manager Checksheet guides the manager through the most important items to check in the case file. The managerial review takes place any time the statute is updated and when an interim case review is completed.

V – Managerial Oversight

The manager of the Centralized Bankruptcy site will monitor action dates to ensure that all procedures are being followed properly to include ensuring timely actions are being taken. The bankruptcy cases will remain in Review Type 48 throughout the suspense process.

SB/SE Bankruptcy Suspense Review Checksheet

Technical Services Reviewer and Date _____

Primary Taxpayer:	Primary TIN:
Secondary Taxpayer (if applicable):	Secondary TIN:
Related Taxpayer (if applicable):	MFT:

Tax Year	Tax Year End Date	Pre-Petition or Post-Petition	Return Filed Date	Regular 3 Year ASED	Form 872 Statute

See [IRM 4.27](#) and [IRM 4.8.2.10.4](#) Yes No N/A Remarks

1. Unagreed Case

Is this an unagreed case? [] [] []
If no, forward the case to CCP for closure.

Disposal code: _____

2. BAPCPA Individual Cases only (not a non-individual)

- o For BK petitions filed on or after 10/17/2005 BAPCPA applies and only pre- petition years should be placed into suspense

Are any of the tax years post-petition tax years? Post-petition tax years are tax years that have not yet ended at the time the bankruptcy petition was filed. For example, 201012's tax year ends 12/31/2010. If the bankruptcy petition was filed on 11/01/2010, 201012 would be considered a post-petition tax year. Post-petition years DO NOT GO into suspense.

[] [] []

For bankruptcy petitions filed before 10/17/2005 refer to IRM 4.8.2.10

If yes, forward the post-petition tax years to CCP for assessment and closure.

List post-petition tax years and default dates:

- o Follow quick assessment procedures if applicable.
- o Separate post-petition tax years from case file.
- o Separate post-petition tax years on RGS.
- o Release X freeze

[] [] []
 [] [] []
 [] [] []
 [] [] []

Note: This does not apply to BRA cases. (Bankruptcy petitions filed before 10/17/2005) For BRA cases consult the IRM.

Reference: 11 U.S.C. section 362(a)(8)

SB/SE Bankruptcy Suspense Review Checksheet

	Yes	No	N/A	Remarks
<p>3. <u>Notice of Deficiency</u></p> <p>Has a notice of deficiency been issued? If no, return the case to Technical Services or issue the Notice. If yes,</p> <ol style="list-style-type: none"> 1. Pull IDRS prints: INOLES, AMDISA, TXMODA 2. Pull PACER: print first screen (BK Party Search Result), case summary pages, and docket report. (Leave PACER open for subsequent use) 3. Review case file: Check to make sure name and address correct, check to make sure that TI, Tax PR match and ensure legally enforceable. (IRM 4.8.9.2) 4. Is the case assigned to our group on RGS? 5. Does the Notice match the saved 5344 on RGS? 6. Is the related return info correct on Form 5344? 7. Revalidate the 5344 so that at closing there is no problem. <p>Was the Bankruptcy Petition filed after the last day to petition the US Tax Court? If no, continue to Step 4 If yes, case can be closed to CCP. Release the X freeze.</p>				<p>SNOD issued date: _____</p> <p>SNOD period: 90 days 150 days</p> <p>Last day to petition per SNOD: _____</p> <p>Date of BK petition: _____</p>
<p>4. <u>Nonfiler Cases or Amended Returns</u></p> <p>Does master file reflect a –A freeze (TXMODA, IMFOLT or BMFOLT) and/or is there evidence that a tax return has been filed but not considered and/or processed?</p> <p>If yes, return the case to the exam group.</p> <ul style="list-style-type: none"> • Prepare a Form 3990 advising the exam group <ul style="list-style-type: none"> o To resolve master file –A freeze. o Consider tax return filed. o Process tax return if applicable. • Provide exam group with the BK status and proper routing upon re-closure. <ul style="list-style-type: none"> o IRM Exhibit 4.8.2-10 may be used. 				<p>TC 976 Date: _____</p> <p>TC 599 Date: _____</p> <p>TC 971 A/C282 Date: _____</p> <p>CIS print date: _____</p> <p>ASED per master file: _____</p>
<p>5. <u>Single Filing Status</u></p> <p>Did the taxpayer file single, MFS, or H of H? Was the taxpayer in bankruptcy at any time during the notice of deficiency period? If no, forward the case to CCP for assessment and closure upon default of the notice of deficiency.</p> <ul style="list-style-type: none"> • Release X freeze <p>See IRM 4.27 and IRM 4.8.2.10.4</p>				<p>SNOD Issued Date _____</p> <p>Last date to Petition: _____</p> <p>BK Petition date: _____</p> <p>Chapter _____</p>

SB/SE Bankruptcy Suspense Review Checksheet

	Yes	No	N/A	Remarks
<p>6. <u>Joint Filing Status</u></p> <p>Did the taxpayer file a joint tax return? Check both SSNs. Were either of the tps in bankruptcy at any time during the notice of deficiency period? Is this a joint bankruptcy?</p> <p style="margin-left: 40px;">If no, see Step 12 before continuing to Step 7. If yes, continue to Step 7.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>SNOD Issued Date: _____</p> <p>Last date to Petition: _____</p> <p>BK Petition date: _____</p> <p>Chapter: _____</p>
<p>7. <u>Serial Filers (BAPCPA only for individuals only)</u></p> <p>Do bankruptcy court records reflect any bankruptcy petitions dismissed within the preceding one year period beginning with the filing of the current bankruptcy petition?</p> <p>Special Note: If this is a joint filing status case, check for bankruptcy petitions filed by each spouse.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Use space below to copy and paste information from PACER (the chapters, date petitions were filed and dates of dismissal(s).)</p>
<p>If there is one dismissal or anything other than a discharge that is less than a year from the current bankruptcy, the automatic stay terminates on the 30th day after the filing of the second case unless the taxpayer requests an additional stay past the 30 days and the extension is approved by the court.</p> <p>If there are two or more dismissals or anything other than a discharge that are less than a year from the current bankruptcy filing, there would be no automatic stay. The taxpayer would need to request the imposition of the automatic stay and it would need to be approved by the court.</p> <p>If the automatic stay is not extended, determine the SNOD default date and assessment date. The date the automatic stay ended would be considered the dismissal or discharge date in the statute computation.</p> <p>Note: If a bankruptcy received a <u>discharge</u> and the taxpayer later files another bankruptcy petition or more within the one year period, serial filer rules do not apply.</p>	<p>Date Stay continued by court: _____</p> <p>Print the order that granted the Stay from PACER Order Date: _____</p>			

SB/SE Bankruptcy Suspense Review Checksheet

Special Note: Dismissed Chapter 7 individual debtor cases, where the reason for dismissal was solely because the individual did not meet the means test for filing a Chapter 7, who later file within one year of the dismissal a new bankruptcy petition under Chapter 7, 11, or 13, note that the automatic stay will remain in effect for the pendency of the bankruptcy absent any court orders specifically lifting the automatic stay.

A stay may be extended to all creditors or only to specified creditors. Check the Court order.

Important: If there is any doubt as to the serial filer status of a taxpayer, contact Counsel for confirmation of the status of the automatic stay.

Reference: 11 U.S.C. section 362 (c)(3) – (4) & 362(j) and section 707(b)

Date Counsel was contacted: _____

Counsel's advice: _____

8. Chapter 11 Non-Individual Taxpayers Pre & Post BAPCPA

Chapter 11 Individual Taxpayers Pre BAPCPA

Is this a Ch 11 non-Individual or Pre-BAPCPA Individual?

If no, skip to #9

The automatic stay applies to tax years ending before the confirmation of the Chapter 11 plan, it lifts upon confirmation of the Chapter 11 plan. Look on PACER and AIS for confirmation date.

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Has the plan been confirmed? If Yes, follow closing procedures.

- o Follow quick assessment procedures if applicable.
- o Release X freeze

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reference: 11 U.S.C. section 362(a)(8) and section 1141

See IRM 4.27 and IRM 4.8.2.10.4

Confirmation Date: _____

9. Chapter 7 Non-Individual (Corporate) Taxpayers

Is this a Chapter 7 non-Individual?

If no, skip to #10

Typically the automatic stay applies to all Tax Court proceedings during the administration of a Chapter 7 case. It is recommended that Counsel be contacted to determine the status of an automatic stay for a Chapter 7 non-individual.

(Attach Counsel response to check sheet reference #10)

If questionable, request a Counsel opinion based on the facts.

(Examples: Any kind of Conversions, Consolidations Administrated closures)

Generally non-individual Chapter 7 bankruptcies are "closed." You will probably not see a "dismissal" or "discharge" when looking at the bankruptcy docket.

Reference: 11 U.S.C. section 362(a)(8) and IRM 35.2.1.1.8

See IRM 4.27 and IRM 4.8.2.10.4

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Status of Automatic Stay _____

Date Stay Lifted: _____

SB/SE Bankruptcy Suspense Review Checksheet

	Yes	No	N/A
10. <u>Court Ordered Lifting of Automatic Stay</u>			
Was discharge granted, denied, waived or was stay lifted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Look for key words in the <i>Docket Report</i> that may indicate the automatic stay was lifted. Key words to search for are "closed, confirmed, denial, denied, deny, dismissal, discharge, Internal Revenue Service, I.R.S., IRS, joint, stay, settle, terminated, vacate, waive, waiver and withheld."			
Note: When jointly administered determine which docket number will be researched			
If yes, was the automatic stay reinstated by bankruptcy court?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Important: Bankruptcy Court may "reinstate" a previously dismissed case. This does not mean the automatic stay was also reinstated. Bankruptcy Court must, as a general rule, "order" the operation of the automatic stay. Unless the court order states the Stay is in effect, contact Counsel.			
If no, the automatic stay was NOT reinstated by the Bankruptcy Court, recalculate the ASED and new default date. Refer to IRM 4.27.4 and Exhibit 4.8.2-13.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Note: Has there been a court order approving the debtor's waiving the right to discharge? This also lifts the automatic stay.			
IF IN DOUBT ABOUT THE AUTOMATIC STAY OR DETERMINATION OF THE ASED AND DEFAULT DATE, CONTACT COUNSEL FOR THEIR ASSISTANCE. DOCUMENT ALL CONTACTS WITH COUNSEL.			
See IRM 4.27 and IRM 4.8.2.10.4			
Notes:			
11. <u>Send Insolvency deficiency information</u>			
Insolvency Contact _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Notes:			

Automatic Stay lifted
Date: _____

Dismissed case reinstated
Date: _____

Stay ordered back into operation:
Date: _____

Counsel contacted:
Date: _____

Counsel's advice received

Date Sent: _____

SBSE Bankruptcy Suspense Managerial Checksheet Review

(For use prior to manager approval of statute update)

Manager Name: _____
Date: _____

Primary Taxpayer:	Primary TIN:
Secondary Taxpayer:	Secondary TIN:

IRM 4.8.2.10.4.9.4 & 25.6.23	Yes	No	N/A	Remarks
Managers Review: (Managers ONLY)				
1) For BAPCPA individual cases, is this a post-petition year? If yes, then this case should NOT be in suspense and should be forwarded to CCP for closure. *Note: A post-petition year is a tax year that ends after the filing of the BK petition.				
2) For a Joint return, are both taxpayers in Bankruptcy? If not, there should be MFT 31 accounts established for both taxpayers and the non-bankrupt spouse should have a fully posted assessment before changing the statute to KK.				
3) Did the BK Coordinator document the automatic stay is in place?				
a) Does the PACER summary page show the tp filed another bankruptcy within 12 months of a previously dismissed BK? If yes, has serial filer rules been considered?				
b) Are there any flags reflected on the Docket (usually found on the top right of the docket) that should be considered? Examples: DISCHDENIED, NODISCH, NODIS, CLOSED, DISMISSED, WAIVED. If any exist, then make sure the Coordinator has considered and made a determination that the Automatic Stay is still in place.				
c) Was the taxpayer in Bankruptcy any time during the Statutory Notice of Deficiency 90 /150 day period? If not, then the case should not be held in suspense.				
4) Are the Critical Dates on the initial check sheet correct?				
a) Verify return file date				
b) Are there any valid Statute extension?				
c) Verify SNOD issuance date and				
d) Verify Bankruptcy Filing Date				

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Use to determine:

- 1) whether the tax year is pre or post petition;
- 2) whether bankruptcy date is after last day to petition--assess;
- 3) in the case when the bankruptcy petition occurs after the last day to petition tax court--proceed to immediate assessment;
- 4) to update a statute while a pre-petition year is in bankruptcy suspense;
- 5) when the bankruptcy automatic stay is lifted to determine the new statute.

Legend

- Input field
- Locked field
- Locked field

- 1) Do not use to recompute statutes for bankrupt TEFRA investors or for bankruptcies where taxpayers have foreign addresses.
- 2) If there are more than 150 days between a bankruptcy dismissal and a new petition, do not consider subsequent bankruptcies in the recomputation.
- 3) If the taxpayer is a serial filer and the SNOD is issued after the first or second bankruptcy dismissal, do not use to recompute the updated statute.

Step 1 (Data entry):

Tax year	12/31/2009	mm/dd/yyyy
File Date	4/15/2010	mm/dd/yyyy
Statute of Limitations including any valid Forms 872	4/15/2013	mm/dd/yyyy
First Bankruptcy petition date	11/29/2010	mm/dd/yyyy
Notice of deficiency date	3/22/2011	mm/dd/yyyy
First dismissal date (automatic stay lifted/today's date for worst case scenario)	12/11/2015	mm/dd/yyyy
Second Bankruptcy petition date		mm/dd/yyyy
Second Bankruptcy dismissed (closed or term--no disch)		mm/dd/yyyy
<i>30 day automatic stay (there should be no instances where the automatic stay terminates before the 31st day)</i>		
Third Bankruptcy filed		mm/dd/yyyy
<i>if stay granted and court is silent on effective date, then the effective date of the stay is the date the stay is granted.</i>		
Date of granting the third bankruptcy stay		mm/dd/yyyy
Third Bankruptcy dismissed		mm/dd/yyyy
Normal last day to petition tax court	6/20/2011	mm/dd/yyyy

Step 2 (Pre- or Post-petition determination):

This is a pre-petition tax year. Proceed to step 3.

Step 3 (Check to determine if bankruptcy petition date is after the last day to petition TC):

Proceed to step 5

Step 4 (Additional warning not to rely on any dates below when the bankruptcy petition date is on/after the notice petition date):

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Step 5 (Computed fields):

Is this a serial filer	NO
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Serial filer--one or more bankruptcy petitions within one year.

Later of the bankruptcy petition date or the notice date	3/22/2011
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Number of Prohibited days	1725
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The prohibition on assessing tax due to the unexpired notice days and the lifting of the bankruptcy stay.

Expired number of IRC 6213(a) days	0
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Add:

60 days (IRC 6503(a))	60
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60 days to petition bankruptcy court (IRC 6213(f))	60
--	----

Number of remaining days to petition tax court (IRC 6213(a))	90
--	----

Recomputed Statute (Last day to assess)	8/2/2018
--	-----------------

6501(a) + Prohibited Periods + 6503(a) + 6213(f) + 6213(a)

check 8/2/2018

Stop--If check is not equal to recomputed statute

Last day to Petition Tax Court	5/9/2016
--------------------------------	----------

Lifting of the auto stay + 6213(f) + 6213(a)

Purge Date	5/24/2016
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Send to CCP by this date (last day to petition TC plus 15 days).

<p><u>stay lifted</u> 12/11/2015</p>	<p>exp. 6213(a)/If the sum is >90, then all 6213(a) days have expired</p> <p>0 2nd 0 1st 0 3rd 0 Max 90 days</p> <p><i>n.b. If 3rd bankruptcy, then days above count toward 6213(a) days from the lifting of the second stay to granting of the third stay, if greater than 60. Maximum 90 IRC 6213(a) days.</i></p>
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Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:
 Tax Year:

Use to determine:

- 1) whether the tax year is pre or post petition;
- 2) whether bankruptcy date is after last day to petition--assess;
- 3) in the case when the bankruptcy petition occurs after the last day to petition tax court--proceed to immediate assessment;
- 4) to update a statute while a pre-petition year is in bankruptcy suspense;
- 5) when the bankruptcy automatic stay is lifted to determine the new statute.

Legend

- Input field
- Locked field
- Locked field

Step 1 (Data entry):

Tax year	12/31/2012	mm/dd/yyyy
File Date	4/15/2013	mm/dd/yyyy
Statute of Limitations including any valid Forms 872	4/15/2016	mm/dd/yyyy
First Bankruptcy petition date	5/6/2013	mm/dd/yyyy
Notice of deficiency date	6/1/2014	mm/dd/yyyy
First dismissal date (automatic stay lifted/today's date for worst case scenario)	1/1/2015	mm/dd/yyyy
Second Bankruptcy petition date	9/1/2015	mm/dd/yyyy
Second Bankruptcy dismissed (closed or term--no disch)	11/1/2015	mm/dd/yyyy
<i>30 day automatic stay (there should be no instances where the automatic stay terminates before the 31st day)</i>		
Third Bankruptcy filed	<input type="text"/>	mm/dd/yyyy
<i>if stay granted and court is silent on effective date, then the effective date of the stay is the date the stay is granted.</i>		
Date of granting the third bankruptcy stay	<input type="text"/>	mm/dd/yyyy
Third Bankruptcy dismissed	<input type="text"/>	mm/dd/yyyy
Normal last day to petition tax court	8/30/2014	mm/dd/yyyy

Step 2 (Pre- or Post-petition determination):

This is a pre-petition tax year. Proceed to step 3.

Step 3 (Check to determine if bankruptcy petition date is after the last day to petition TC):

All 6213(a) days have expired and the taxpayer did not petition bankruptcy before the last day to petition bankruptcy; prepare case for assessment

Step 4 (Additional warning not to rely on any dates below when the bankruptcy petition date is on/after the notice petition date):

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Step 5 (Computed fields):

Is this a serial filer	YES
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Serial filer--one or more bankruptcy petitions within one year.

Later of the bankruptcy petition date or the notice date	6/1/2014
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Number of Prohibited days	518
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The prohibition on assessing tax due to the unexpired notice days and the lifting of the bankruptcy stay.

Expired number of IRC 6213(a) days	90
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Add:

60 days (IRC 6503(a))	60
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60 days to petition bankruptcy court (IRC 6213(f))	60
--	----

Number of remaining days to petition tax court (IRC 6213(a))	0
---	---

Recomputed Statute (Last day to assess)	1/13/2018
--	------------------

6501(a) + Prohibited Periods + 6503(a) + 6213(f) + 6213(a)

check 1/13/2018

Stop--If check is not equal to recomputed statute

Last day to Petition Tax Court	12/31/2015
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Lifting of the auto stay + 6213(f) + 6213(a)

Purge Date	1/15/2016
-------------------	-----------

Send to CCP by this date (last day to petition TC plus 15 days).

<u>stay lifted</u>	exp. 6213(a)/If the sum is >90, then all 6213(a) days have expired								
11/1/2015	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: right;">183</td> <td>2nd</td> </tr> <tr> <td style="text-align: right;">0</td> <td>1st</td> </tr> <tr> <td style="text-align: right;">0</td> <td>3rd</td> </tr> <tr> <td style="text-align: right; border-top: 1px solid black;">90</td> <td>Max 90 days</td> </tr> </table>	183	2nd	0	1st	0	3rd	90	Max 90 days
183	2nd								
0	1st								
0	3rd								
90	Max 90 days								
	<i>n.b. If 3rd bankruptcy, then days above count toward 6213(a) days from the lifting of the second stay to granting of the third stay, if greater than 60. Maximum 90 IRC 6213(a) days.</i>								

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Use to determine:

- 1) whether the tax year is pre or post petition;
- 2) whether bankruptcy date is after last day to petition--assess;
- 3) in the case when the bankruptcy petition occurs after the last day to petition tax court--proceed to immediate assessment;
- 4) to update a statute while a pre-petition year is in bankruptcy suspense;
- 5) when the bankruptcy automatic stay is lifted to determine the new statute.

Legend

- Input field
- Locked field
- Locked field

Step 1 (Data entry):

Tax year	<input type="text"/>	mm/dd/yyyy
File Date	<input type="text"/>	mm/dd/yyyy
Statute of Limitations including any valid Forms 872	<input type="text"/>	mm/dd/yyyy
First Bankruptcy petition date	<input type="text"/>	mm/dd/yyyy
Notice of deficiency date	<input type="text"/>	mm/dd/yyyy
First dismissal date (automatic stay lifted/today's date for worst case scenario)	<input type="text"/>	mm/dd/yyyy
Second Bankruptcy petition date	<input type="text"/>	mm/dd/yyyy
Second Bankruptcy dismissed (closed or term--no disch)	<input type="text"/>	mm/dd/yyyy
<i>30 day automatic stay (there should be no instances where the automatic stay terminates before the 31st day)</i>		
Third Bankruptcy filed	<input type="text"/>	mm/dd/yyyy
<i>if stay granted and court is silent on effective date, then the effective date of the stay is the date the stay is granted.</i>		
Date of granting the third bankruptcy stay	<input type="text"/>	mm/dd/yyyy
Third Bankruptcy dismissed	<input type="text"/>	mm/dd/yyyy
Normal last day to petition tax court	<input type="text"/>	mm/dd/yyyy

Step 2 (Pre- or Post-petition determination):

This is a pre-petition tax year. Proceed to step 3.

Step 3 (Check to determine if bankruptcy petition date is after the last day to petition TC):

Proceed to step 5

Step 4 (Additional warning not to rely on any dates below when the bankruptcy petition date is on/after the notice petition date):

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Step 5 (Computed fields):

Is this a serial filer	NO
-------------------------------	----

Serial filer--one or more bankruptcy petitions within one year.

Later of the bankruptcy petition date or the notice date	
---	--

Number of Prohibited days	
----------------------------------	--

The prohibition on assessing tax due to the unexpired notice days and the lifting of the bankruptcy stay.

Expired number of IRC 6213(a) days	
---	--

Add:

60 days (IRC 6503(a))	60
-----------------------	----

60 days to petition bankruptcy court (IRC 6213(f))	60
--	----

Number of remaining days to petition tax court (IRC 6213(a))	
---	--

Recomputed Statute (Last day to assess)	
--	--

6501(a) + Prohibited Periods + 6503(a) + 6213(f) + 6213(a)

check

Stop--If check is not equal to recomputed statute

Last day to Petition Tax Court	
---------------------------------------	--

Lifting of the auto stay + 6213(f) + 6213(a)

Purge Date	
-------------------	--

Send to CCP by this date (last day to petition TC plus 15 days).

<u>stay lifted</u>	<p>exp. 6213(a)/If the sum is >90, then all 6213(a) days have expired</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">0</td> <td style="width: 80%;">2nd</td> </tr> <tr> <td></td> <td style="text-align: center;">0</td> <td>1st</td> </tr> <tr> <td></td> <td style="text-align: center;">0</td> <td>3rd</td> </tr> <tr> <td style="border-top: 1px solid black;"></td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="border-top: 1px solid black;">Max 90 days</td> </tr> </table> <p><i>n.b. If 3rd bankruptcy, then days above count toward 6213(a) days from the lifting of the second stay to granting of the third stay, if greater than 60. Maximum 90 IRC 6213(a) days.</i></p>		0	2nd		0	1st		0	3rd		0	Max 90 days
	0	2nd											
	0	1st											
	0	3rd											
	0	Max 90 days											

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Use to determine:

- 1) whether the tax year is pre or post petition;
- 2) whether bankruptcy date is after last day to petition--assess;
- 3) in the case when the bankruptcy petition occurs after the last day to petition tax court--proceed to immediate assessment;
- 4) to update a statute while a pre-petition year is in bankruptcy suspense;
- 5) when the bankruptcy automatic stay is lifted to determine the new statute.

Legend

- Input field
- Locked field
- Locked field

Step 1 (Data entry):

Tax year	<input type="text"/>	mm/dd/yyyy
File Date	<input type="text"/>	mm/dd/yyyy
Statute of Limitations including any valid Forms 872	<input type="text"/>	mm/dd/yyyy
First Bankruptcy petition date	<input type="text"/>	mm/dd/yyyy
Notice of deficiency date	<input type="text"/>	mm/dd/yyyy
First dismissal date (automatic stay lifted/today's date for worst case scenario)	<input type="text"/>	mm/dd/yyyy
Second Bankruptcy petition date	<input type="text"/>	mm/dd/yyyy
Second Bankruptcy dismissed (closed or term--no disch)	<input type="text"/>	mm/dd/yyyy
<i>30 day automatic stay (there should be no instances where the automatic stay terminates before the 31st day)</i>		
Third Bankruptcy filed	<input type="text"/>	mm/dd/yyyy
<i>if stay granted and court is silent on effective date, then the effective date of the stay is the date the stay is granted.</i>		
Date of granting the third bankruptcy stay	<input type="text"/>	mm/dd/yyyy
Third Bankruptcy dismissed	<input type="text"/>	mm/dd/yyyy
Normal last day to petition tax court	<input type="text"/>	mm/dd/yyyy

Step 2 (Pre- or Post-petition determination):

This is a pre-petition tax year. Proceed to step 3.

Step 3 (Check to determine if bankruptcy petition date is after the last day to petition TC):

Proceed to step 5

Step 4 (Additional warning not to rely on any dates below when the bankruptcy petition date is on/after the notice petition date):

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Step 5 (Computed fields):

Is this a serial filer	NO
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Serial filer--one or more bankruptcy petitions within one year.

Later of the bankruptcy petition date or the notice date	
---	--

Number of Prohibited days	
----------------------------------	--

The prohibition on assessing tax due to the unexpired notice days and the lifting of the bankruptcy stay.

Expired number of IRC 6213(a) days	
---	--

Add:

60 days (IRC 6503(a))	60
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60 days to petition bankruptcy court (IRC 6213(f))	60
--	----

Number of remaining days to petition tax court (IRC 6213(a))	
---	--

Recomputed Statute (Last day to assess)	
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6501(a) + Prohibited Periods + 6503(a) + 6213(f) + 6213(a)

check

Stop--If check is not equal to recomputed statute

Last day to Petition Tax Court	
---------------------------------------	--

Lifting of the auto stay + 6213(f) + 6213(a)

Purge Date	
-------------------	--

Send to CCP by this date (last day to petition TC plus 15 days).

<u>stay lifted</u>	<p>exp. 6213(a)/If the sum is >90, then all 6213(a) days have expired</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">0</td> <td style="width: 80%;">2nd</td> </tr> <tr> <td></td> <td style="text-align: center;">0</td> <td>1st</td> </tr> <tr> <td></td> <td style="text-align: center;">0</td> <td>3rd</td> </tr> <tr> <td style="border-top: 1px solid black;"></td> <td style="text-align: center; border-top: 1px solid black;">0</td> <td style="border-top: 1px solid black;">Max 90 days</td> </tr> </table> <p><i>n.b. If 3rd bankruptcy, then days above count toward 6213(a) days from the lifting of the second stay to granting of the third stay, if greater than 60. Maximum 90 IRC 6213(a) days.</i></p>		0	2nd		0	1st		0	3rd		0	Max 90 days
	0	2nd											
	0	1st											
	0	3rd											
	0	Max 90 days											

Bankruptcy Statute Calculation [BAPCA ONLY]

Date Calculated: 3/17/2016

Taxpayer Name:

Tax Year:

Use to determine:

- 1) whether the tax year is pre or post petition;
- 2) whether bankruptcy date is after last day to petition--assess;
- 3) in the case when the bankruptcy petition occurs after the last day to petition tax court--proceed to immediate assessment;
- 4) to update a statute while a pre-petition year is in bankruptcy suspense;
- 5) when the bankruptcy automatic stay is lifted to determine the new statute.

Legend

- Input field
- Locked field

Step 1 (Data entry):

Tax year	<input type="text"/>	mm/dd/yyyy
File Date	<input type="text"/>	mm/dd/yyyy
Statute of Limitations including any valid Forms 872	<input type="text"/>	mm/dd/yyyy
First Bankruptcy petition date	<input type="text"/>	mm/dd/yyyy
Notice of deficiency date	<input type="text"/>	mm/dd/yyyy
Agreed Date	<input type="text"/>	mm/dd/yyyy
Second Bankruptcy petition date	<input type="text"/>	mm/dd/yyyy
Agreed Date	<input type="text"/>	mm/dd/yyyy
<i>30 day automatic stay (there should be no instances where the automatic stay terminates before the 31st day)</i>		
Third Bankruptcy filed	<input type="text"/>	mm/dd/yyyy
<i>if stay granted and court is silent on effective date, then the effective date of the stay is the date the stay is granted.</i>		
Date of granting the third bankruptcy stay	<input type="text"/>	mm/dd/yyyy
Agreed Date	<input type="text"/>	mm/dd/yyyy

Step 2 (Pre- or Post-petition determination):

This is a pre-petition tax year. Proceed to step 3.

Step 3 (Check to determine if bankruptcy petition date is after the last day to petition TC):

Proceed to step 5

Step 4 (Additional warning not to rely on any dates below when the bankruptcy petition date is on/after the notice petition date):

Step 5 (Computed fields):

Is this a serial filer	NO
-------------------------------	----

Serial filer--one or more bankruptcy petitions within one year.

Later of the bankruptcy petition date or the notice date	
---	--

Number of Prohibited days	
----------------------------------	--

The prohibition on assessing tax due to the unexpired notice days and the lifting of the bankruptcy stay.

Add:

60 days (IRC 6503(a))	60
------------------------------	----

Recomputed Statute (Last day to assess)	
--	--

6501(a) + Prohibited Periods + 6503(a) + 6213(f)

check

Stop--If check is not equal to recomputed statute

<u>Agreed Date</u>	<p>exp. 6213(a)/If the sum is >90, then all 6213(a) days have expired</p> <p><input type="text"/> 0 2nd</p> <p><input type="text"/> 0 1st</p> <p><input type="text"/> 0 3rd</p> <hr/> <p><input type="text"/> 0 Max 90 days</p> <p><i>n.b. If 3rd bankruptcy, then days above count toward 6213(a) days from the lifting of the second stay to granting of the third stay, if greater than 60. Maximum 90 IRC 6213(a) days.</i></p>
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