

## **CHAPTER 12 CASE TRUSTEE'S FINAL REPORT AND ACCOUNT GENERAL INFORMATION AND INSTRUCTIONS**

UST Form 101-12-FR-C (uniform form attached) must be filed with the United States Bankruptcy Court for all final reports filed on or after April 1, 2009. Within 125 days of the final distribution to creditors in a chapter 12 case, a case trustee must submit the completed UST Form 101-12-FR-C to the United States Trustee. The United States Trustee will review the form, bank statements, and canceled checks, and if in order, the form will be filed with the Court.

To assist chapter 12 case trustees in completing the UST Form 101-12-FR-C, the following information and instructions are provided:

All dollar amounts must include cents (\$x.xx).

The date format to be followed is mm/dd/yyyy.

Case No. – Provide in the format required by the court.

Paragraph 3 – Include the dates of all post-confirmation modifications by court order. If there are no modifications, enter “NA.”

Paragraph 4 – Include all dates on which the trustee filed with the court an action which may have resulted in dismissal or conversion based on post-confirmation plan default. If no actions were filed, enter “NA.”

Paragraph 5 – The date completed is the date the trustee receives the final payment that completes the plan or the date a court order is entered granting a hardship discharge. The date transferred, converted, or dismissed is the date the court order is entered.

Paragraph 6 – The number of months from filing or conversion to the last payment is the period of time from the date of the filing of the case, or the date of conversion to chapter 12, through the date the trustee receives the final payment that completes the plan. If the case is transferred, converted, or dismissed, the period of time runs through the date the trustee receives the last payment from the debtor. Round to the nearest month.

Paragraph 7 – The number of months pending is the period of time from the date of the filing of the case, or the date of conversion to chapter 12, through the date of the final report. Round to the nearest month.

Paragraph 8 – The total value of assets abandoned includes only assets abandoned by court order pursuant to 11 U.S.C. § 554(b). If no assets were abandoned by court order, enter “NA.”

Paragraph 9 – The total value of assets exempted is the total value of assets listed as exempt on the debtor's Schedule C (column entitled “Value of Claimed Exemption”), unless revised pursuant to a court order. If revised by court order, the value of assets exempted should be adjusted accordingly.

Paragraph 10 – The amount of unsecured claims discharged without full payment is the total scheduled unsecured claims plus non-scheduled unsecured claims where a proof of claim was filed, minus payments on unsecured claims (not including interest paid on the claim), but not less than zero. If no proof of claim is filed for a scheduled unsecured claim, use the scheduled unsecured claim amount. If the proof of claim amount is different than the scheduled amount, use the proof of claim amount. If the amount allowed by the court is different than the proof of claim amount, use the amount allowed by the court. The total should be adjusted for any debt determined by statute or by the court to be nondischargeable. If the case is dismissed or converted, or the debtor is not eligible for discharge, enter “0.”

Paragraph 11 – If the case is converted to another chapter and all checks have not cleared the bank, the paragraph should be amended to list those checks still outstanding.

#### “Expenses of Administration” Chart

Expenses of administration include only those administrative expenses disbursed by the trustee.

“Attorney fees paid and disclosed by debtor” are the fees listed on the 2016 statement (Bankruptcy Form B 203) that were paid pre-petition by the debtor and not disbursed by the trustee.

#### “Scheduled Creditors” Chart

The list of creditors should include: all creditors with scheduled claims, except as noted below; creditors not listed on Schedules D, E, and F who file proofs of claim; and creditors whose claims are provided for in a confirmed plan.

In the “Claim Scheduled” column, if a claim was not scheduled and the case was confirmed, enter “NA.” For confirmed cases, enter the amount of the individual claim as listed in the debtor’s Schedule D, E, or F. For cases dismissed or converted before confirmation: enter those scheduled secured claims for which adequate protection payments were made by the trustee; scheduled secured claims for which the trustee did not make adequate protection payments and scheduled unsecured claims are not required to be entered.

In the “Claim Asserted” column, enter the amount of the individual claim as listed in the filed proof of claim or in a court order, if applicable. If a claim was scheduled but there is no proof of claim or court order, enter “NA.”

In the “Claim Allowed” column, enter the amount listed in the filed proof of claim or, if modified by court order, the allowed value of the claim, or the claim in the plan if no proof of claim was filed. If a claim was scheduled but there is no proof of claim, court order or claim in the plan, enter “NA.”

### “Summary of Disbursements to Creditors” Chart

The “Mortgage Ongoing” and “Mortgage Arrearage” lines refer only to mortgages on real estate. If mortgage disbursements are not bifurcated between ongoing and arrearage portions, list the entire payment as “Mortgage Ongoing.” If secured payments are not bifurcated into principal and interest portions, list the entire disbursement in the “Principal Paid” column.

“Debt Secured by Vehicle” means debt for which there is no other collateral securing the debt other than the vehicle. The term “vehicle” includes anything driven or drawn by mechanical power and manufactured primarily for use on public streets, roads, and highways.

### “Disbursements” Chart

The “Total Disbursements” amount must equal the “Net Receipts” amount in the “Receipts” chart.

### Trustee Signature

The signature format to be followed is: /s/name of trustee.