

B-2015-2
Post-Petition Taxes and Tax Returns

Every trustee or debtor who operates a business under any chapter of the United States Code shall:

(1) file all federal, state and local tax returns and shall pay all federal, state and local taxes on account of the operations of the estate as and when due; and

(2) segregate and pay as and when due any and all taxes withheld from employees or collected from others under any federal, state or local law.

HISTORICAL AND REGULATORY NOTES

Pursuant to General Order 2003-01 dated April 28, 2003, paragraph (b) of this rule was abrogated.