

UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON

In re:)
) Case No. _____
)
) CERTIFICATION RE: TAX RETURNS
) AND PROOF OF INCOME [NOTE: MUST
) **BE FILED** WITHIN 15 DAYS AFTER
 Debtor(s)) FILING OF, OR CONVERSION TO,
) A CH. 12 OR 13 CASE!]

A. I/We, the undersigned debtor(s), certify under penalty of perjury that either (MARK **ONE**):

_____ 1. All State and Federal tax returns now due have been filed.

OR

_____ 2. (a) Only the following tax returns have not been filed:

| Taxing Agency | Type of Tax | Tax Year(s) |
|---------------|-------------|-------------|
|---------------|-------------|-------------|

(b) The following is an itemized list, including dates, detailing when and what the debtor(s) has done to date, and still needs to do, to complete and file returns with regard to each tax return itemized in pt. A.2(a):

AND (c) I/we expect to file the returns or the necessary statement regarding why a return is not required, on or before:
_____.

B. I/We acknowledge that the court will **NOT** confirm any plan of reorganization, **AND** the case may be dismissed without further notice, **UNLESS**: (1) all required federal and state tax returns have been filed, **AND** (2) **COPIES** of **BOTH**: (a) the most recent federal and state tax returns, and all returns itemized in pt. A.2(a) above, **AND** (b) pay stubs or other proof of income for the past two months, **HAVE BEEN SERVED** on the trustee **NOT LESS THAN TEN (10) days BEFORE** the date first set for a confirmation hearing.

[IMPORTANT NOTES: Tax returns and proof of income are **NOT** to be filed with the court, **AND** the **TRUSTEE** should **RECEIVE ALL** copies **BEFORE** or at the **MEETING** of creditors!]

C. I/we also acknowledge that **IF** a taxing authority files an objection to confirmation at least 20 days before the first date set for the confirmation hearing that is based on failure to file a tax return not identified in pt. A.2(a) above, **AN AMENDED CERTIFICATION** adding the omitted tax returns **WILL BE FILED AT LEAST TEN (10) days BEFORE** that confirmation hearing date using Local Form #1340. [NOTE: The amended certification (but not the original certificate) can be signed by the debtor's attorney based on information provided by the client to the attorney.]

D. I/we certify that on _____ a copy of this Certification was served on the trustee.

Date: _____