

TAX RETURN/REFUND PROCEDURES

1. Mail or deliver signed and dated copies of your entire federal and state return to your attorney immediately upon filing. If requesting an extension from the IRS to file your returns, please inform your attorney. Your attorney will forward the tax returns to our office and file any applicable exemptions. You are responsible for confirming that your attorney has sent the tax returns to the trustee. (the sooner this is done the more quickly a determination will be made on any funds that will be returned to you)
2. DO NOT obtain a "quick refund" loan from the tax preparer.
3. The trustee will notify you and your attorney if the tax refunds are going to be utilized to pay your creditors. If they are not, the trustee will give you written permission to negotiate the checks and use the proceeds.
4. If you have been instructed to turnover your tax refund checks, they are to be mailed immediately upon receipt to the trustee. DO NOT endorse or cash the checks.
5. The refunds should be scheduled (schedule B) and any unclaimed available exemptions are to be filed immediately (schedule C). The trustee will not consider any exemptions not filed with the court including requests for abandonment of the refunds contained in any type of correspondence.
6. Any portion of the refunds that belong to the debtors will be sent to them once the funds are received and the checks clear the bank.
7. Finally, should you have any questions about this process please contact your attorney.

IF ANY REFUNDS ARE SPENT BY THE DEBTORS WITHOUT THE EXPRESS AUTHORITY OF THE TRUSTEE, THE TRUSTEE WILL SEEK REVOCATION OF THE DISCHARGE AND A JUDGMENT FOR THE AMOUNT WRONGFULLY TAKEN.

**Bruce. E. Strauss, Trustee
1044 Main Street
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