

**LOCAL RULE 2015-1**  
Monthly Operating and Tax Reports

- (a) Cases in Which Required. Monthly operating and tax reports are required from a trustee or debtor in the following cases:
- 1) All cases under chapter 11;
  - 2) Chapter 7 cases where a business is being operated by a trustee;
  - 3) Chapter 12 cases if the Court so orders; and
  - 4) Chapter 13 cases where a business is being operated by a debtor, if the Court so orders upon motion by the trustee or any party in interest.
- (b) Cutoff of Books and Records for Reporting Purposes. The books and records of the debtor shall be closed (cut off) at the close of business on the day immediately preceding the filing of the petition, whether or not a separate estate is created for tax purposes. Pre-petition liabilities shall be segregated and reported separately from post-petition liabilities.
- (c) Due Dates and Duration. Monthly reports shall be filed with the Clerk not later than the ~~fourteenth~~ ~~(14<sup>th</sup>)~~ twenty-first (21<sup>st</sup>) day of the month following the month of the reported period. Reports shall be filed for the portion of a calendar month from the date of filing, and monthly thereafter through the month in which an order of confirmation, conversion, or dismissal is entered. If the portion of a calendar month from the date of filing is ~~seven (7)~~ fifteen (15) days or less, the report for such period may be combined with the report due for the following calendar month.
- (d) Service of Reports. Not later than seven (7) days from the date upon which it is filed with the Court, a copy of each monthly report shall be served on the U.S. Trustee, the case trustee, the chairperson and counsel of any committee of creditors or equity security holders, and any other entity ordered by the Court.
- (e) Format of Reports. Monthly operating reports and monthly tax reports shall be made according to the format established by the U.S. Trustee as approved by the Court.
- (f) Modification of Requirements. The Court may, for cause, modify the provisions of this Rule to accommodate the needs of a particular case as provided in LBR 1001-1(f). Any application to modify shall be served on all parties upon whom the monthly report is required to be served.