

IN THE UNITED STATES DISTRICT AND BANKRUPTCY COURTS
FOR THE DISTRICT OF IDAHO

IN THE MATTER OF)	
ADOPTION OF A STANDARD)	
PROVISION RE TAX REFUNDS)	GENERAL ORDER NO. <u>137</u>
IN CHAPTER 13 PLANS)	
_____)	

The United States District and Bankruptcy Courts for the District of Idaho, having determined that a standard provision governing the disposition of tax refunds in all Chapter 13 bankruptcy plans is appropriate and necessary for the prompt and just administration of those plans, and for other good cause existing;

NOW, THEREFORE, IT IS HEREBY ORDERED THAT , unless upon request by an interested party the Court for cause orders otherwise, all Chapter 13 bankruptcy plans confirmed by the Court in this District from and after the date hereof shall, without further order, be deemed to include the following standard provision concerning the disposition of

any tax refunds received by the Debtor(s) during the pendency of the Chapter 13 bankruptcy case:

"TAX REFUNDS. Upon confirmation of a Chapter 13 plan, any governmental tax authority may set off any pre-petition tax refunds or overpayments against said tax authority's allowed claim, and any excess shall be paid to the Chapter 13 trustee. The governmental tax authority shall promptly amend its proof of claim to reflect any such payments made by set off. In addition, any governmental tax authority may set off post-petition refunds or overpayments against any post-petition tax liabilities with any excess payable to the Chapter 13 trustee."

This Order shall be effective immediately.

DATED This 4th day of June, 1997.

Edward J. Lodge
Chief District Judge

Jim D. Pappas
Chief Bankruptcy Judge