

Sample Debtor Audit Notification Letter-Represented Debtor
(Sent by Office of United States Trustee)



U.S. Department of Justice
Office of the United States Trustee

October 17, 2006

Debtor's Attorney
Debtor's Attorney Street Address
City, State, Zip

RE: JOHN and MARY DEBTOR
Case No.: 06-12345 ABC

Dear :

The above-referenced case has been selected for audit pursuant to 28 U.S.C. § 586(f)(1). The petition, schedules and other documents filed by the debtor(s) in this case will be audited by:

Debtor Audit Firm Name
Street Address
City, State, Zip
Phone Number

Enclosed with this letter are Debtor Audit Form A, Document Request, and Debtor Audit Form B, Instructions to Auditor Regarding Communications with Debtor(s). The debtor must complete Debtor Audit Form A as directed and return it to the auditor with the documents requested by (**DATE**-3 weeks from date of letter]. In addition, please review, sign, and return Debtor Audit Form B to the auditor at the address noted above *within three business days*. By completing Debtor Audit Form B, you provide instructions to the auditor about whether the auditor should contact you or the debtor if the auditor has additional questions regarding the audit.

In connection with this audit, the debtor has an affirmative duty to cooperate with and provide information to the auditor. 11 U.S.C. § 521(a)(3) and (4). Failure to provide the requested information may be cause for dismissal of the case, denial or revocation of the debtor's discharge pursuant to 11 U.S.C. § 727, or other appropriate relief.

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I also enclose "Information on Debtor Audits" with this letter. You may forward it to your client for review. If you have questions, please contact either the auditor or the undersigned.

Yours truly,

Assistant United States Trustee

Enclosures: Debtor Audit Forms A and B
Information on Debtor Audits

cc: Debtor Audit Firm
Trustee

Sample Debtor Audit Notification Letter- *Pro Se* Debtor
(Sent by Office of United States Trustee)



U.S. Department of Justice
Office of the United States Trustee

October 17, 2006

Debtor(s)
Street Address
City, State, Zip

RE: JOHN and MARY DEBTOR
Case No.: 06-12345 ABC

Dear :

Your bankruptcy case has been selected for audit pursuant to 28 U.S.C. § 586(f)(1). The petition, schedules and other documents filed by the debtor(s) in this case will be audited by:

Debtor Audit Firm Name
Street Address
City, State, Zip
Phone Number

Debtor Audit Form A must be completed as directed and returned to the auditor with the documents requested on Debtor Audit Form A by **(DATE-3 weeks from date of letter)**:

In connection with this audit, please remember that you have an affirmative duty to cooperate with and provide information to the auditor. 11 U.S.C. § 521(a)(3) and (4). Failure to provide the requested information may be cause for dismissal of the case, denial or revocation of your discharge pursuant to 11 U.S.C. § 727, or other appropriate relief.

Sample Debtor Audit Notification Letter- Pro Se Debtor
(Sent by Office of United States Trustee)

I have enclosed "Information on Debtor Audits" for your review. If you have questions, please contact either the auditor or the undersigned.

Yours truly,

Assistant United States Trustee

Enclosures: Debtor Audit Form A
Information on Debtor Audits

cc: Debtor Audit Firm
Trustee

Debtor(s): _____
Attorney: _____

Case No.: _____
Petition Date: _____

DOCUMENT REQUEST

Please provide copies of the documents listed below. *Do not provide originals.* Return this form and the attached documents by [DATE-3 weeks from date of Audit Notification Letter] to: Debtor Audit Firm; Street Address; City, State, Zip.

In the space provided next to each document category listed below, indicate whether all the documents requested are provided by marking Yes, No, or N/A. Explain all No or N/A answers at the end of this form. You do not need to explain a N/A answer to Question No. 4.

1	Payment advices or other evidence of payment from an employer for the six full calendar months preceding the date of the bankruptcy petition from the debtor(s), or from an individual debtor and the individual debtor's non-filing spouse unless the debtor has checked Box 2.b on Form B22A.	_____
2	Federal income tax returns, including all schedules and all W-2, 1099, and K-1 forms, for the two most recent taxable periods prior to the date of the bankruptcy petition. If either of the returns has not been filed, provide copies of the two most recently filed federal income tax returns. (If joint case and debtors filed separate returns, provide both returns.)	_____
3	Account statements for the six months preceding the date of the bankruptcy petition for all depository and investment accounts in which the debtor(s) had an interest in any of the six months, including statements (even if received post petition) that reflect activity in the month in which the petition was filed; along with sufficient documentation to explain the source of every deposit or credit, and the purpose of every check, withdrawal, or debit. (Include information for checking, savings, money market, mutual fund, and brokerage accounts. Examples of documentation for deposit and withdrawal transactions include canceled or imaged checks, check registers, and annotations on or attached to the account statements.)	_____
4	If the debtor(s) is divorced, (a) the divorce decree, (b) any orders regarding property settlements entered within the last three years, and (c) any alimony or child support orders currently in effect and amendments thereto.	_____

Explanation for any "No" or "N/A" responses (attach pages as necessary): _____

I declare under penalty of perjury that the responses to this Document Request are true and correct.

Date: _____

Signature: _____

Debtor

Date: _____

Signature: _____

Joint Debtor, if any

Debtor(s): _____
Attorney: _____

Case No.: _____
Petition Date: _____

Instructions to Auditor Regarding Communications with Debtors

Part I: Purpose

Pursuant to 28 U.S.C. § 586(f)(1), the auditor will conduct a review of the accuracy, veracity, and completeness of the petition, schedules, and statements filed by your client in the above-referenced bankruptcy case. Your client is required to cooperate with the auditor in completing the audit. 11 U.S.C. § 521. A failure to cooperate may result in dismissal of the case or a denial or revocation of discharge. To complete the audit, the auditor may need to interact with your client. This document asks you to advise the auditor how those contacts may occur.

Part II: Waiver Election

_____ The auditor may contact my client directly to obtain the information necessary to complete the debtor audit. The auditor shall provide me with copies of any written communications with my client. The telephone number for my client is _____.

_____ The auditor may not communicate directly with my client concerning the debtor audit. All contact must be through my office. My telephone number is _____.

Debtor's Attorney: Please contact the Office of the United States Trustee immediately if you believe that the Auditor is not complying with this election.

Dated:

Attorney for Debtor(s)

Return original of this signed form to the Auditor at the address shown below. You should not file this form with the bankruptcy court.

Debtor Audit Firm Name
Street Address
City, State, Zip
Phone Number

Information on Debtor Audits

Individuals who file for relief under chapter 7 or chapter 13 of the Bankruptcy Code are subject to audits. At least one out of every 250 chapter 7 and chapter 13 individual cases will be randomly selected for audit. In addition, other cases will be selected for audit.

Your case has been selected for audit. The audit involves the verification of the income, expenses, and assets reported by you in the bankruptcy schedules and statements. You are required to provide some additional information and records and cooperate with the auditor and provide this information promptly. There is no cost to you for the audit, except for the cost of making copies of documents needed for the audit. The information that you provide in connection with your case is subject to examination by the Attorney General or his designee.

The auditor will file a report containing the results of the audit. A copy of the report will be provided to your attorney (or directly to you if you are not represented). If the auditor finds material misstatements of income, expenses, or assets, the clerk of the bankruptcy court will notify your creditors.

Failure to cooperate with the auditor, or failure to reasonably explain to the bankruptcy court any material misstatements contained in the auditor's report, may result in the dismissal of your case or in the denial or revocation of your discharge, and, possibly, in referral of the matter to the United States Attorney for criminal investigation.

Sample Letter for Following Up on Debtor Audit Notification Letter

Debtor's Attorney/*Pro Se* Debtor
Street Address
City, State, Zip

Re: Debtor Name(s)
Bankruptcy Case No. xx-xxxxx

Dear xxxxx:

Our records indicate that on [date of Debtor Audit Notification Letter], the Office of United States Trustee for the District of xxxx, notified you that [your client's]/[your] bankruptcy case was selected for an audit pursuant to 28 U.S.C. § 586(f)(1). The letter, a copy of which is enclosed, requested that information be supplied to this firm within 21 days of the date of the letter.

To date, we have not heard from you. Pursuant to our agreement with the United States Trustee Program, we will issue a "Report of No Debtor Audit" if we do not receive the requested materials within seven days. This report may result in the filing of a complaint to deny or revoke [your client's]/[your] discharge or other action by the United States Trustee.

Respectfully,

[Contractor representative]

Enclosure

cc: United States Trustee
Case trustee