FILED
BERNARD F. McCARTHY
FEB 20 2003
BANKRUPTCY COURT
by Deputy Clerk

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MONTANA

In re	)	
	)	GENERAL ORDER NO. 2003-03-BK
REOPENING CLOSED CASES	)	
WITH SUBSEQUENT INCOME	)	
TAX REFUNDS	)	
	)	
	)	

At Butte in said District this 20th day of February, 2003.

In order to alleviate the need for trustees to affirmatively move to close cases reserving the right to subsequently reopen the case in the event debtors receive tax refunds after the closure of such cases based upon income earned prepetition, and pursuant to 11 U.S.C. § 554(c),

IT IS HEREBY ORDERED that trustees in this District shall not need to file motions or take any other affirmative actions to reserve their rights to later reopen closed cases in which the only asset such trustees may later seek to administer upon reopening is a tax refund received by debtors based upon income earned prior to the commencement of their cases; and

IT IS FURTHER ORDERED that the closure of cases by the Court following the filing of a trustee's report of no distribution in a no-asset case, or a trustee's final report in an asset case, shall not constitute an abandonment of tax refunds earned prepetition, whether or not the same were scheduled by debtors under 11 U.S.C. § 521(1), and such tax refunds shall not be deemed administered by the trustee during the original pendency of such debtors' cases.

IT IS FURTHER ORDERED that this General Order shall become effective on this date

and shall apply to all cases currently pending before this Court and to all future cases.

	BY THE COURT HON. RALPH B. KIRSCHER U.S. Bankruptcy Judge United States Bankruptcy Court District of Montana