

ID: CCA_2010050405580050

Number: **201024055**

Office:

Release Date: 6/18/2010

UILC: 9115.32-00

From:

Sent: Tuesday, May 04, 2010 5:59:14 AM

To:

Cc:

Subject: RE: Refunds and Chapter 7 Debtors

I just realized that you were asking about Chapter 7 debtors, not Chapter 13. Chapter 7 is different; I don't think there is any question that the IRS is required to turnover [pre-petition] refunds because they are property of the estate. The procedures for trustees to request refunds were negotiated with the EOUST; they're in the IRM.