

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE DIVISION**

In re:

CASE NO. 07-1913-3F3

JAMES TRINNES YOUNG,

Debtor.

**ORDER DENYING WITHOUT PREJUDICE  
DEBTOR'S MOTION FOR EXTENSION OF  
TIME TO FILE 2005 AND 2006 TAX  
RETURNS**

This case came before the Court upon Debtor's Motion for Extension of Time to File 2005 and 2006 Tax Returns. Debtor seeks an extension until June 20, 2007 to file his 2005 and 2006 tax returns and to provide the Chapter 13 Trustee a copy of his 2004, 2005, and 2006 tax returns. Section 521(e)(2)(A)(i) of the Bankruptcy Code provides that the debtor shall provide "not later than 7 days before the date first set for the first meeting of creditors, to the trustee a copy of the Federal income tax return required under applicable law (or at the election of the debtor, a transcript of such return) for the most recent tax year ending immediately before the commencement of the case and for which a Federal income tax return was filed." Section 1308(a) of the Bankruptcy Code provides that "[n]ot later than the day before the date on which the meeting of the creditors is first scheduled to be held under section 341(a), if the debtor was required to file a tax return under applicable nonbankruptcy law, the debtor shall file with appropriate tax authorities all tax returns for all taxable periods ending during the 4-year period ending on the date of the filing of the petition." The first date set for the meeting of creditors in this case is July 2, 2007. Accordingly, § 521(e)(2)(A) requires that Debtor provide a copy of the 2006 tax return to the trustee no later than June 25, 2006. Section 1308(a) requires that Debtor file his 2005 and 2006 tax returns no later than July 1, 2007, the date before the meeting of creditors. Accordingly, an order extending the time for Debtor to file his 2005 and 2006 tax returns and to provide the trustee a copy of his 2004, 2005, and 2006 tax returns would serve no useful purpose. Accordingly, it is

**ORDERED:**

Debtor's Motion for Extension of Time to File 2005 and 2006 Tax Returns is denied without prejudice.

**DATED** this 29 day of May, 2007 in Jacksonville, Florida.

**/s/ Jerry A. Funk**

**Jerry A. Funk**

United States Bankruptcy Judge

**Copies furnished to:**

Debtor

Ronald Cutler, Attorney for Debtor

Mamie L. Davis, Chapter 13 Trustee

United States Trustee