



Application and Authorization for Minnesota Department of Revenue (MDOR) Refund Turnover to Chapter 7 Bankruptcy Trustee Pursuant to 11 U.S.C. § 542

Tax Year _____ (Complete one form for each tax year)

Case Information

1. Trustee Name: _____
2. Trustee Address: _____
3. Trustee Telephone Number: _____
4. Bankruptcy Case Number: _____
5. Petition Filing Date: _____
6. Court Location of Petition Filing: _____
7. Name of Taxpayer/Debtor: _____
8. Name of Taxpayer/Debtor (if joint): _____
9. Complete Address of Debtor: _____
10. Taxpayer Identification Number: _____
11. Debtor's Attorney's Name: _____
12. Attorney's Telephone Number: _____

When we (MDOR) receive and approve this application, we will issue a check for the **entire** refund amount. We will issue the check in the name of the taxpayer(s), c/o the trustee, and mail it to the trustee's address.

When the trustee receives the check from MDOR for the entire refund amount, the trustee will, if appropriate, issue funds to the taxpayer(s)/debtor(s) and/or non-debtor spouse.

Certification and Signature

1. I (trustee) understand that MDOR will mail the entire tax refund for the period and taxpayer indicated to me (trustee), at my address of record.
2. I (trustee) understand that, in accordance with section 542 of the U.S. Bankruptcy Code (C.F.R. 27), I am responsible to accurately determine the pre-petition (bankruptcy estate) portion of the refund, the post-petition (non-estate) portion, and (if applicable) the non-petitioning spouse portion, and to send the non-estate portion to the debtors/taxpayers and the non-petitioning spouse portion to the non-petitioning spouse.

Signature of Trustee _____ Date _____

Signature of Debtor _____ Date _____

Signature of Co-Debtor _____ Date _____