

Philip G. Jones (1748)
Chapter 7 Trustee
853 West Center Street
Orem, Utah 84057
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UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH

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|------------|----------------------------------|
| In re: | Bankruptcy Case No. Chapter 7 |
| Debtor(s). | Judge: |

STIPULATION TO FILE INCOME TAX RETURNS AND TURNOVER REFUNDS

COME NOW the Debtor(s), by and through counsel, and the Trustee who stipulate and agree as follows:

1. The Trustee, Philip G. Jones, and the above-named Debtor(s) agree that the Debtor(s) shall file all income tax returns for the 2006 tax year with the Internal Revenue Service and the State of Utah by no later than April 15, 2007. Copies of all such income tax returns shall be mailed to the Trustee simultaneously with the filing of the same with the appropriate taxing authorities.

2. The Debtor(s) agree not to spend any tax refund received without prior consent of the Trustee. The Debtor(s) shall, within three (3) days after such refund is received, deliver the refunds to the Trustee.

3. Upon receipt of any refund check(s), the Trustee will promptly deposit the same in an estate bank account. After deducting the exempt portion of any refund, the non-exempt portion of the refund for the applicable year will be prorated to the date of filing. In the event there are portions of the refund to be remitted back to the Debtor(s), a check will be mailed out within ten (10) days of receipt of the refund check(s).

4. However, the Trustee may also apply the non-exempt portion of the refund exceeding the estate's prorated share to satisfy the amount of the estate's interest in any other non-exempt property.

5. All tax returns and refund checks shall be delivered to Philip G. Jones, Trustee, 853 West Center St., Orem, Utah 84057.

6. The Debtor(s) stipulate and agree that the Trustee shall be deemed an authorized representative of the Debtor(s) for the purpose of obtaining copies of all reports and returns filed by the Debtor(s) with the Utah Department of Revenue and Internal Revenue Services for the tax years which are the subject of this Stipulation, as well as any information regarding the reports and returns, including, but not limited to, the status of the Debtor's tax refunds.

7. It is further agreed that this Stipulation will be submitted to the United States Bankruptcy Court for entry as an Order without further notice and hearing. The Order approving this Stipulation shall be deemed an Order directing the Debtor(s) to timely comply with this Stipulation and shall have the force and effect of law as provided by the Bankruptcy Code, 11 U.S.C. § 101 et sec.

DATED this ____ day of _____, 2006.

Attorney for Debtors

Debtor

Joint Debtor

PHILIP G. JONES
Chapter 7 Trustee