



THE FOLLOWING ORDER
IS APPROVED AND ENTERED
AS THE ORDER OF THIS COURT:

DATED: August 2, 2019

A handwritten signature in black ink, appearing to read "G. Michael Halfenger". The signature is written over a horizontal line.

G. Michael Halfenger
Chief United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF WISCONSIN

In re:

Velma Lowe,

Debtor.

Case No. 19-20287-gmh
Chapter 13

ORDER DENYING MOTION TO ENLARGE TIME TO FILE A TAX RETURN

The debtor commenced this case on January 11, 2019. The meeting of creditors was first scheduled to be held on February 14, 2019. The trustee held and concluded the meeting of creditors that day.

The Internal Revenue Service filed a proof of claim with documentation suggesting that the debtor may not have filed her federal income-tax return for 2017 as required by 11 U.S.C. §1308(a)—i.e., by the day **before** the date on which the meeting of creditors was first scheduled to be held. Because 11 U.S.C. §1325(a)(9) conditions plan confirmation on the debtor having “filed all applicable . . . tax returns as required by section 1308”, on July 25, 2019, the court ordered the debtor to show cause by no later than August 15 why the court should not convert or dismiss the case for cause, pursuant to 11 U.S.C. §1307(c). ECF No. 24.

On August 1 the debtor filed a motion to enlarge the time to file her 2017 return with the IRS. ECF No. 27. The motion depends exclusively on Federal Rule of Bankruptcy Procedure 9006(b). But Rule 9006(b) only applies “when an act is required or allowed to be done at or within a specified period **by these rules or by notice given thereunder or by order of court**”. Fed. R. Bankr. P. 9006(b)(1) (emphasis added). Here, the debtor was required to act within a period specified by §1308—a statute, not a rule or court order. Rule 9006(b) does not apply.

The debtor’s motion to enlarge the time to file a tax return is denied.

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