

# Memorandum

365.0045

To: Mr. Rick Slater, Supervisor  
Special Procedures Section

Date: September 17, 1997

From: Ani Kindall  
Senior Tax Counsel

Subject: Release of Taxpayer's Records to a Trustee in Bankruptcy  
P--- Inc. SR -- XX-XXXXXX

A question has arisen in the above referenced matter regarding the release of the taxpayer's records to the trustee in bankruptcy.

A trustee in a bankruptcy is the representative of the bankruptcy estate (11 U.S.C. § 323(a)). Consequently, the Board may release any taxpayer records that are relevant to the bankruptcy estate to the trustee in bankruptcy without either a power of attorney or a court order. In the present situation, where the corporation no longer exists, the trustee in bankruptcy may have access to any Board records in P---'s file.

If you have any question, please call me at 324-2195.

*Ani Armen Kindall*

cc: Mr. James Speed  
Ms. Sue Coty  
Ms. Mary Armstrong  
Mr. Gary Jugum  
Ms. Janet Vining  
Mr. Tom Cooke  
Mr. Greg Day  
Mr. A. Dewey Roberts  
Ms. Kathleen Silva  
Ms. Stephanie Cervantes  
Ms. Theresa Lane  
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Ms. Barbara Lee  
Mr. Dennis Fox – please promulgate, annotate