

## CONVERSIONS

### (a) **Schedules of unpaid debts.**

Within fourteen (14) days following the entry of the order of conversion, a schedule of unpaid debts incurred after commencement of the superseded chapter 11, 12 or 13 case shall be filed. A Master Mailing List setting forth the name and address of each such creditor shall be filed with the court by the following parties, and served on the U.S. Trustee and successor trustee, if applicable.

- (1) The debtor in possession, or trustee if one served, in a chapter 11 case;
- (2) A chapter 13 debtor, or
- (3) A chapter 12 debtor in possession or the chapter 12 trustee if the debtor is not in possession.

### (b) **List of 20 largest unsecured creditors.**

If converting to a chapter 11 proceeding, a separate list of the 20 largest unsecured creditors shall be filed with the court and served on the U.S. Trustee.

### (c) **Filing of plan.**

If converting to a chapter 13, a plan is to be filed with the notice or motion to convert or within fourteen (14) days thereafter.

### (d) **Final report and account.**

Upon conversion, the final report and account required to be filed by the debtor or trustee shall include the following:

- (1) A schedule of property acquired by the debtor after the commencement of a chapter 11 case.
- (2) A balance sheet as of the date of conversion and a profit and loss statement for the period of the pendency of a case under chapter 11, unless such balance sheet and profit and loss statements for the period of the pendency of a case under chapter 11 have been previously filed in accordance with court order.
- (3) A statement of the money or property paid or transferred, directly or indirectly, during the pendency of a chapter 11 case, to the debtor, if the debtor is an individual; or to each partner, if the debtor is a partnership; or to each officer, stockholder, and director, if the debtor is a corporation.
- (4) A listing of all matters pending in the case and any adversary proceedings or other litigation pending in which the debtor, debtor-in-possession or trustee is a party.
- (5) Except to the extent otherwise clearly disclosed by the foregoing, amended schedules reflecting the status of assets and liabilities as of the date of conversion.

### (e) **Bank account.**

The debtor, or trustee if one served in the original chapter 11 case, shall furnish to the successor trustee originals or photocopies of all canceled checks and bank statements pertaining to the bank account(s) maintained in the chapter 11 case.

### (f) **Deadline for requests for allowance of administrative expenses.**

All applications for allowance of administrative expenses in the original chapter 11, chapter 12 and chapter 13 case, other than those of a governmental unit, shall be filed within ninety (90) days of entry of the order of conversion, or at another time as may be established by order.

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## RELATED AUTHORITY

**Advisory Committee Notes:**

Fed. R. Bankr. P. 1019 provides for the filing of lists, inventories, schedules, statements, and other reports upon conversion of any chapter 11, 12 or 13 case to a chapter 7 and establishes numerous requirements in addition to those under this rule. Additionally, if the schedule of unpaid debt is not filed within the required fourteen (14) days, the clerk will assess an amendment fee.

A suggested form of final report and account in converted chapter 11 cases is available at the clerk's office. The form can also be viewed at [www.id.uscourts.gov](http://www.id.uscourts.gov).