

CHAPTER 13 MONTHLY BUSINESS OPERATING STATEMENT

Case Number: _____ Debtor(s) Name(s): _____

Financial Report for: _____ (month and year)

1. INCOME.

Gross Business Receipts / Sales	\$ _____	
Sales Taxes Collected	\$ _____	
TOTAL INCOME.		\$ _____

2. COSTS AND EXPENSES.

Advertising & Promotion	\$ _____	
Auto Fuel & Operations	\$ _____	
Debt Payments by Corp. or LLC (do <u>not</u> incl. any debts included in the case or the plan payment):		
(a) _____	\$ _____	
(b) _____	\$ _____	
(c) _____	\$ _____	
Employee Benefits:		
(a) Hospitalization & Medical	\$ _____	
(b) Retirement	\$ _____	
(c) Other	\$ _____	
Insurance Premiums (fire, theft, liability, etc.)	\$ _____	
Inventory, Materials & Supplies	\$ _____	
Legal & Accounting	\$ _____	
Maintenance & Repairs	\$ _____	
Office Supplies	\$ _____	
Other Business Expenses (itemize):		
(a) _____	\$ _____	
(b) _____	\$ _____	
Postage & Shipping	\$ _____	
Rent or Lease Expense for Business Location	\$ _____	
Salaries, Wages, Bonuses (gross amt., do <u>not</u> incl. owner's comp.)	\$ _____	
Taxes:		
Employer's FICA (social security) contributions	\$ _____	
Sales Taxes	\$ _____	
Unemployment Taxes	\$ _____	
Telephone & Utilities	\$ _____	
Workers' Compensation Insurance	\$ _____	
TOTAL COSTS AND EXPENSES.		\$ _____

3. NET INCOME (LOSS). (Total Income [#1] less Total Costs & Expenses [#2]). \$ _____

4. Total funds on hand and in bank account(s)	\$ _____	
5. Total value of inventory on hand (cost basis)	\$ _____	
6. Total accounts receivable	\$ _____	
7. Total accounts payable	\$ _____	

I/We declare under penalty of perjury that the information provided is true and correct.

Dated: _____, 20____.

Debtor

Debtor

INSTRUCTIONS FOR THE BUSINESS OPERATING STATEMENT

- (1) **Reason for Business Operating Statement.** Every debtor who is self-employed or operating a business must file a monthly financial report known as a “Business Operating Statement (hereinafter called “BOS”). The term self-employed includes a person who operates a business, whether full or part time, or with another person. Also, a person who is an independent contractor, subcontractor, works on a contract labor basis, or any other work where taxes are not deducted from the pay received, is self-employed. If you have a job in addition to self-employment or business, you still must file a BOS.
- (2) **When to File.** The first BOS to be filed shall be for the actual month in which you filed your Chapter 13 case. Then, a BOS must be filed for each succeeding month. Each monthly BOS must be filed by the 15th day of the following month.
- (3) **Make Copies.** This form is your “master” copy. Put your name(s) and case number on it and then make copies to fill in for future reports.
- (4) **Where to File.** File the **original** BOS each month with the Bankruptcy Court. If you want a court-stamped copy returned to you from the Court, then provide an additional copy with a self-addressed, stamped envelope with the original. At this time, the Court does not allow filing by fax or email. Where to mail or deliver the BOS:

FOR CASES FILED IN PHOENIX:

United States Bankruptcy Court
Suite 101
230 North First Avenue
Phoenix, Arizona 85003-1706

FOR YUMA CASES:

Clerk of the Bankruptcy Court
John M. Roll U.S. Courthouse
98 West First Street
Yuma, Arizona 85364

- (5) **Trustee.** Do not send a copy to the Trustee as the Trustee will receive a copy from the Court.
- (6) **Cash Basis.** The BOS is a cash-based report. Do not use an accrual accounting method for this report. Thus, do not include any intangible expenses such as depreciation, bad debts, and loss carry forward.
- (7) **Other Expenses.** This form is designed for a small business operation. If you have categories of expenses not shown in the form, you should list them under “other expenses.” If necessary, you may attach an explanatory form to the BOS.
- (8) **Sign and Date.** Each monthly report must be signed and dated. If this is a joint case, both debtors must sign even though only one debtor operates the business or is self-employed.