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(a) Voluntary Cases.

In a case filed pursuant to 11 U.S.C. § 301 or § 302, the books and records of the [debtor](#)ⁱ shall be closed on the day immediately preceding the day on which the petition is filed, whether or not a separate estate is created for tax purposes. Pre-petition liabilities shall be segregated and reported separately from post-petition liabilities.

(b) Involuntary Cases.

In a case filed pursuant to 11 U.S.C. § 303, the books and records of the debtor shall be closed on the day on which relief is ordered or an interim [trustee](#)ⁱ is appointed, whichever occurs first. Notwithstanding the foregoing, liabilities incurred before the commencement of the case shall be segregated and, in the event relief is granted, reported separately from liabilities incurred after the commencement of the case.

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