

[2015-3. Debtor's Books and Records.](#)

**(a) Voluntary Cases.**

In a case filed pursuant to 11 U.S.C. § 301 or § 302, the books and records of the debtor shall be closed on the day of the filing of the petition. If a separate estate is created for tax purposes, pre-petition liabilities shall be segregated and reported separately.

**(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 of the filing of the petition. Notwithstanding the foregoing, liabilities incurred before the commencement of the case shall be segregated and reported separately at the commencement of the case.

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