

JULY 2023 HIGHLIGHTS

New features and recent developments in the July 2023 Semianual Release include updates to the following sections:

- Overview of Bankruptcy Law §§ 1:1, 1:17, 1:51
- Tax Collection Outside of Bankruptcy § 2:15
- Bankruptcy Court Jurisdiction Over Tax Matters §§ 3:8, 3:19
- Sovereign Immunity § 4:8
- The Automatic Stay § 5:17
- Property of the Bankruptcy Estate § 6:2
- The Claims Process §§ 7:5, 7:22, 7:24
- Priorities of Unsecured Tax Claims in Bankruptcy §§ 8:12, 8:17, 8:20
- The Bankruptcy Discharge §§ 10:2, 10:8, 10:9
- The Treatment of Tax Claims and Liens in Chapter 7 § 11:5
- Tax Claims and Liens in Chapter 11 §§ 12:12, 12:14, 12:17
- Tax Claims and Liens in Chapter 11—Individual Debtor Cases § 13:1
- Tax Claims and Liens in Chapter 12 §§ 14:2, 14:4, 14:5
- Tax Claims and Liens in Chapter 13 §§ 15:3, 15:4, 15:6
- Avoidable Preferences §§ 16:7 16:11, 16:13.50, 16:15
- Debtor’s and Trustee’s Reporting and Compliance Issues §§ 19:6, 19:7
- The Separate Entity Rules: IRC § 1398 §§ 20:1, 20:3
- The Tax Consequences of Abandonment § 24:4