

TACS FACTSSM

*A Resource for Treasurers on Developments and Trends in Collection and Bankruptcy and Other Areas
From Taxing Authority Consulting Services, P.C. (TACS)*

Volume XIV, Issue 3 Summer 2019

PACER is a great tool for local governments that allows them to check on proceedings in Federal Courts across the country, including U.S. Bankruptcy courts

Using PACER

PACER, which stands for “Public Access to Court Electronic Records”, is the Federal Court system’s database of case filings. All Federal court filings are required to be filed online and in portable document format (.PDF). As such, all filings and actions taking place in federal court cases as available for public review. This includes all U.S. Bankruptcy cases.

PACER is an excellent resource for local government treasurer/finance offices as it provides an easy up-to-date means of verifying court filings (such as bankruptcy petitions), tracking the progress of such cases, and determining when the cases are concluded.

PACER allows searches by party name, Social Security or EIN number, or case number. The search will return the party name, the court where the case is filed, the case number, date filed, and date closed.

ECF Query Reports Utilities Logout

Warning: you will be billed for the total number of pages (this report is not subject to the 30-page limit on PACER charges).

Search Clues Mobile Query

Case Number

Last / Business Name

First Name (Examples: Desoto, Des'ti) Middle Name

SSN / ITIN Tax ID / EIN

Type Open cases Closed cases

Filed Date to

Last Entry Date to

Nature of Suit (AP and MP cases only)

01 (Determination of removed claim or cause)
 02 (Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy))
 11 (Recovery of money/property - 542 turnover of property)
 12 (Recovery of money/property - 547 preference)

Run Query Clear

In order to use PACER, the locality must register and establish an account. There is no cost to register. There is an [online registration form](#) for you to complete. The registration can be for “search access only”, or you can request “limited filing privileges” which will allow the electronic filing of proofs of claim in all courts. Currently, the Western District of Virginia Bankruptcy Court allows claims to be filed without a limited participant sign-in but the Eastern District does not.

You can select that you are a local government as the “User Type” but may have to go through a verification process. More information about PACER and the use of the system can be found here: <https://www.pacer.gov/psc/faq.html>

While there is no fee to register, there is a charge for viewing documents using the system. The charge is 10 cents per page with a cap of \$3.00 for any one document. The PACER Service Center bills quarterly and sends a statement by mail or a notice of billing email. Fees are waived when usage is less than \$15.00 for the quarter. Much of the information you will need as a Treasurer’s Office can be accessed without charge, such as case filing dates, case numbers and notices of discharge.

It is more efficient and less likely to incur a charge if you look for the case directly through the Court where the case was filed. Most of the cases you will be dealing with will be filed in either the Eastern District of Virginia Bankruptcy Court or the Western District of Virginia Bankruptcy Court. Those courts can be accessed here:

<https://ecf.vaeb.uscourts.gov/cgi-bin/login.pl> (Eastern District)

<https://ecf.vawb.uscourts.gov/cgi-bin/login.pl> (Western District)

If you can’t find the case that way, you can use the national PACER Case Locator at <https://pcl.uscourts.gov/pcl/index.jsf>. This type of search will look for cases filed

nationwide that meet your search criteria. If you are a registered PACER user, you will automatically have access to the PACER Case Locator with your assigned username and password.

The screenshot shows the PACER Case Locator interface for a Party Search. The header includes the PACER Case Locator logo, navigation links for 'New Search', 'Saved Items', and 'Court Information', and a user profile for 'Mark Ames'. The main section is titled 'Party Search' and contains a 'Search Information' form. The form has a 'Required information' section with fields for 'Last Name or Entity Name', 'First Name', and 'Middle Name'. There is an 'Exact Matches Only' checkbox and a 'Party Role' dropdown menu. Below the form is a 'NOTE' about case filing times and a 'Search' button. At the bottom, there are links for 'Contact Us', 'Privacy & Security', 'PACER FAQ', and 'Legacy PCL', along with a footer note about the site's maintenance.

The screenshot shows the PACER Case Locator interface for a Tax Identification Search. The header is identical to the previous screenshot. The main section is titled 'Find Bankruptcy by SSN/EIN' and contains a 'Tax Identification Information' form. The form has a 'Required information' section with a field for 'SSN or EIN'. Below the form is a 'NOTE' about case filing times and a 'Search' button. At the bottom, there are links for 'Contact Us', 'Privacy & Security', 'PACER FAQ', and 'Legacy PCL', along with a footer note about the site's maintenance.

FREQUENTLY ASKED QUESTIONS, ANSWERED:

Q: If someone is a Registered Agent of a Trucking Company and the trucking company owes delinquent taxes, can I hold the Registered Agent responsible? Does the answer change if the company is out of business? The company status is listed as Canceled according to SCC website.

A: Just being listed as a registered agent for a business does not impose liability nor does it even mean that the person listed is involved in the business. It could just be a local attorney serving that limited role.

Once a corporation is defunct, there are only a few options to collect delinquent taxes as generally, you cannot take collection against an individual for the debts of a business.

WHO IS TACS?

Taxing Authority Consulting Services, P.C. is a Virginia law firm formed to meet the needs of treasurers and local tax officials. Partners Jeffrey Scharf, Mark Ames, John Rife, Andrew Neville and the rest of the TACS team are dedicated to serving the needs of local taxing authorities. TACS' focus is on tax collection, assessment and bankruptcy issues faced by governments. TACS can provide assistance to your locality to help increase your revenue. Please contact us at (804) 649-2445 or by e-mail at info@taxva.com to discuss your collection needs or for more information about the firm.

tacs

***"TACS"ing
Thoughts***

"Tis pleasant

In some instances though, an individual can be held liable such as where the business has failed to collect and/or pay over trust taxes (meals tax, hotel tax, etc.).

A corporate officer can also be liable if he received a distribution from the corporation while the taxes went unpaid. This usually occurs when the business is closing. If an individual taxpayer receives assets from the business, you can impose liability on him under Code of Virginia §58.1-7 as the recipient of a corporate distribution.

You can also pursue assessed property and seize it for taxes that are unpaid. If you know where the assets of the business are (even if in the hands of a new owner) you can seize it for the taxes assessed on the property.

Q: I have a bankruptcy question about a couple that filed separate bankruptcy cases. The Husband filed Chapter 7 on 7/20/17 and his case was "terminated" 3/4/19. The Wife then filed Chapter 7 on 4/28/17 and her case was discharged 3/4/19. They jointly owned 2 vehicles during the time frame of the bankruptcy cases. I am not sure how to handle these assessments due to the two different cases. Can you please give me some guidance so that I can get the write off done so that I can bill them for any taxes due?

A: The two bankruptcy cases would just be treated separately and you would decide the individual's responsibility separately on each bill. In this case, the Husband never got a discharge so he would still be responsible for all the bills.

The Wife did get a discharge, so some of her bills, depending upon the age, may have been discharged. Even if she is discharged, the Husband remains liable and subject to collection (but only against him personally).

I know this can create issues in a system to bill just one party of a jointly assessed vehicle, but essentially that would be your recourse if the Wife

*to observe,
how free the
present Age
is in laying
taxes on the
next."*

**-Jonathan
Swift**



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Please also visit our website for more information about the firm, our newsletter archive and sample forms and letters. Please contact us at info@taxva.com or (804) 649-2445 if you need help registering or to gain access to the site.

was entitled to a discharge.

And remember further, that the Statute of Limitations on collection for the non-discharged bills does not run while the bankruptcy was in effect.



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