

DECLARATION

I/We, _____, declare under penalties of perjury, that I/we did not file a U.S. Individual Income Tax Return, for the year(s) _____, and that for these years I/we did not have sufficient gross income to require the filing of such tax return under I.R.C. Section 6012 and the Treasury Regulations thereunder.

My/Our only income and/or other means of support during the tax year(s) was as follows:

<u>Year</u>	<u>Estimated Amount</u>	<u>Source</u>
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

Should this Declaration be accepted by the United States of America (Internal Revenue Service) and it later is determined that I/we am/are required to file a U.S. Individual Income Tax Return (Form 1040 or otherwise), for the year(s) stated above, that I/we understand and agree that any tax liability, interest, and penalties associates with those years will not be discharges under the Bankruptcy Code.

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

Executed this _____ day of _____, 20 _____

SSN

Debtor

SSN

Debtor