

Office of the Chapter 13 Standing Trustee
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Kenneth E. West, Esq., Standing Trustee
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Company Requesting W-9

RE: Request for W-9 Information

Dear Sir/Madam:

Your recent request for my Tax Identification Number is hereby acknowledged. Although I cannot honor your request, please allow me to explain. Many requests are made because my name appears on your “vendor list”. For the reasons stated below, I am not a vendor.

I am an attorney who also serves as a Standing Chapter 13 Trustee pursuant to 28 U.S.C. §586 for Chapter 13 cases filed in the United States Bankruptcy Court for the Eastern District of Philadelphia and, as such, receive monies from employers on behalf of Chapter 13 debtors. The funds which this office receives from employers are the result of the Bankruptcy Court issuing Orders assigning wages pursuant to 11 U.S.C. §1325(c) and 1326(a)(1).

Internal Revenue Service Regulations state that there is no separate tax entity created in a Chapter 13 proceeding; indeed these funds are taxable to the Chapter 13 debtor and should be reported to the taxing entity accordingly. See 26 CFR 1-6045.5(c)(7), which as of October 2021 may be found at <https://www.law.cornell.edu/cfr/text/26/1.6045-5>. Subsection (c)(7) provides an exception to your normal reporting requirement when those are “payments made to an attorney in the attorney’s capacity as a trustee in bankruptcy under Title 11, United States Code.”

Therefore, I do not provide this office’s tax identification number because of the confusion which it creates with the taxing entities. Thank you for your cooperation. Should you have any further questions, please do not hesitate to contact me.

Very Truly Yours,

/s/ Kenneth E. West

Kenneth E. West, Esq.
Standing Chapter 13 Trustee