

**Rule 4001-3. Automatic Stay - Internal Revenue Service**

**A. Scope of Rule.** This rule applies to the Internal Revenue Service and its action, in the ordinary course of business, to offset pre-petition tax refunds owed to the debtor against the pre-petition income tax liabilities owed by a debtor in Chapter 7 and 13 cases.

**B. Motion for Relief from the Automatic Stay Not Necessary.** The automatic stay afforded by § 362 shall be modified without motion, notice or hearing in Chapter 7 and 13 cases 45 days after the order for relief is entered in such cases for the sole purpose of allowing the Internal Revenue Service to offset any pre-petition tax debts in accordance with 26 U.S.C. § 6402, unless the debtor or another party in interest files an objection within said 45-day period to any proposed or anticipated setoff and requests a hearing.