# BANKRUPTCY UPDATE May 10, 2016

If someone else would like to receive these <sup>UP</sup>dates, please send an e-mail to <u>Mary\_Frederickson@sdb.uscourts.gov</u>.

#### **New Member**

Please welcome Andrew Muller to the group.

## Fee Applications and State Sales Tax Increase

The half cent sales tax increase in South Dakota is effective June 1, 2016. Consequently, when preparing and filing fee applications, please include the extra half cent in your sales tax calculation.

### **Power of Attorney or Guardianship**

When a debtor has given a written power of attorney appointing another person to act as an agent on his or her behalf, all documents normally signed by the debtor, including the petition, should be signed by the holder of the power of attorney as "[name of debtor] by POA [name of holder of power of attorney]." A copy of the power of attorney must be filed in CM/ECF when this signature is first used in the case (usually on the petition), either as part of the petition PDF document or attached to a captioned cover pleading dated and signed by the debtor's bankruptcy attorney. Similarly, if a debtor is under a formal guardianship, all documents should be signed by the guardian as "[name of debtor] by [name of guardian],

Guardian." A copy of the guardianship order must be filed in CM/ECF when this signature is first used in the case, either as part of the petition PDF document or attached to a captioned cover pleading dated and signed by the debtor's bankruptcy attorney.

#### Link

<u>Previous Bankruptcy</u> UPdates

As always, should you have questions regarding this <sup>UP</sup>date or anything else concerning your dealings with the Court or the Clerk's office, please let us know.