

AUGUST 2025 HIGHLIGHTS

New features and recent developments in the August 2025 Semianual Release include updates to the following sections:

- Overview of Bankruptcy Law §§ 1:1, 1:14, 1:15, 1:51
- Sovereign Immunity § 4:8
- The Automatic Stay §§ 5:17, 5:23
- Property of the Bankruptcy Estate §§ 6:2, 6:12
- The Claims Process §§ 7:1, 7:7
- Priorities of Unsecured Tax Claims in Bankruptcy § 8:12
- Federal Tax Liens in Bankruptcy § 9:39
- The Bankruptcy Discharge §§ 10:1, 10:8
- Tax Claims and Liens in Chapter 11 §§ 12:12, 12:13, 12:14, 12:15
- Tax Claims and Liens in Chapter 12 § 14:2
- Tax Claims and Liens in Chapter 13 §§ 15:1, 15:3, 15:4, 15:7
- Avoidable Preferences § 16:2
- Debtor's and Trustee's Reporting and Compliance Issues § 19:6
- The Separate Entity Rules: IRC § 1398 §§ 20:1, 20:3
- Cancellation of Indebtedness Under the 1980 Act § 23:3
- The Tax Consequences of Abandonment § 24:4
- Preservation of Net Operating Losses § 27:3