



# **The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005: Evaluation of the Effects of Using IRS Expense Standards to Calculate a Debtor's Monthly Disposable Income (Technical Report)**

*Stephen J. Carroll, Noreen Clancy, Melissa A. Bradley, Jennifer Pevar, Marianne Culhane*

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The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA) requires that debtors filing for bankruptcy whose monthly income exceeds the median income for their household size in their state use the IRS expense standards rather than their current expenses to calculate their monthly disposable income (MDI). This report assesses this new requirement's effects on debtors and the courts.

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