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TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

IN RE: WILLIAM F. FRENCHMAN, Debtor.	Bankruptcy No. 01-04052-R Chapter 7
WILLIAM F. FRENCHMAN, Plaintiff, v. UNITED STATES OF AMERICA, INTERNAL REVENUE SERVICE, Defendant.	**Recipient Shall Promptly Notice Proper Parties and File Certificate of Service Reflecting Such Notice.** Adversary Proc. No. 01-0370-R

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on October 2, 2001, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The debtor filed a Chapter 7 petition in bankruptcy on September 10, 2001.

2. On October 2, 2001, the debtor filed the above-captioned adversary action seeking a determination of the dischargeability of federal income taxes, penalties and interest owed to the United States for the tax years 1990, 1991, 1992, 1993, 1994, 1995, 1996 and 1997.

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Northern District of Oklahoma

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3. The debtor's taxes, interest and penalties for the tax years 1990, 1991, 1992, 1993, 1994, 1995, 1996 and 1997 are subject to discharge pursuant to 11 U.S.C. Sections 507(a)(8)(A) and 523(a)(1)(A). The debtor's tax liabilities for the 1998 and 1999 tax years are not dischargeable.

IT IS SO ORDERED this 14 day of Nov. 2001.

HONORABLE DANA L. RASURE
United States Bankruptcy Judge