

AUG 28 1998

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

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

In re:)	
)	
JERRY D. GARLAND and)	
KAROLYN K. GARLAND,)	
)	
Debtors.)	Case No. 98-02372-R
_____)	Chapter 7
)	
JERRY D. GARLAND and)	
KAROLYN K. GARLAND,)	
)	
Plaintiffs,)	
)	
v.)	Adversary Proc. No. 98-0203-R
)	
The UNITED STATES OF AMERICA,)	
)	
Defendant.)	
_____)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on July 6, 1998 in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs 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 plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

The parties hereby stipulate:

DOCKETED 8-28, 1998
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on June 16, 1998.
2. On July 6, 1998, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiffs' federal income taxes, interest and penalties for the 1986 through 1990 tax years are dischargeable, pursuant to 11 U.S.C. Sections 507 and 523, if and when a discharge is entered in this case.
4. The plaintiffs' liabilities relating to the Trust Fund Recovery Penalty ("FICA") for the 1981 tax year are not dischargeable, pursuant to 11 U.S. C. Sections 507(a)(8)(G) and 523(a)(1)(A).
5. The pre-petition Notices of Federal Tax Lien filed in connection with the plaintiffs' Trust Fund Recovery Penalty ("FICA") liabilities for the 1981 tax year and federal income tax liabilities for the 1986, 1987, 1988, 1989 and 1990 tax years, attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 27 day of August, 1998.



DANA L. RASURE, CHIEF JUDGE
UNITED STATES BANKRUPTCY COURT