

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

**FILED**

**NOV 18 1997**

DOROTHY A. EVANS, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

In re: )

THOMAS L. WILLIAMS, )

Debtor. )

Case No. 97-03296-R

Chapter 7

THOMAS L. WILLIAMS, )

Plaintiff, )

v. )

Adv. No. 97-0251-M

*0297-R*

UNITED STATES OF AMERICA, ex rel )  
INTERNAL REVENUE SERVICE, )

Defendant. )

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on August 21, 1997, 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 plaintiff filed a Chapter 7 petition in bankruptcy on July 17, 1997.

DOCKETED *11-18 97*  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

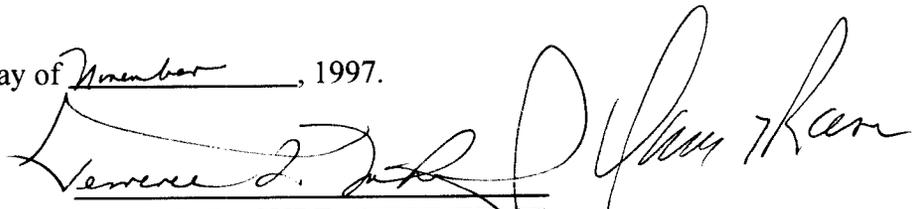
2. On August 21, 1997 the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The plaintiff's federal income tax liabilities for his 1981 - 1993 tax years are properly subject to discharge in this bankruptcy proceeding, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

4. The United States has properly filed Notices of Federal Tax Lien in connection with the plaintiff's 1981 - 1993 federal income tax liabilities which continue in effect and attach to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

5. This adversary action is hereby dismissed with prejudice as to the plaintiff and the United States of America, each party to bear its own litigation expenses, including costs and attorneys' fees.

IT IS SO ORDERED this 4<sup>th</sup> day of November, 1997.

  
DANA L. RASURE, CHIEF JUDGE  
UNITED STATES BANKRUPTCY COURT