

**FILED**

SEP 24 1998

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: )  
 )  
 MABLE U. NOLAN f/k/a MAY NOLAN, )  
 )  
 Debtor. )  
 \_\_\_\_\_ )  
 MABLE U. NOLAN f/k/a MAY NOLAN, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 UNITED STATES OF AMERICA, )  
 ex rel. INTERNAL REVENUE SERVICE, )  
 )  
 Defendant. )  
 )  
 \_\_\_\_\_ )

Case No. 98-03481-R

Chapter 7

Adversary Proc. No. 98-0241-R

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint filed on August 27, 1998 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

DOCKETED 9-24-98  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on August 27, 1998.
2. On August 27, 1998, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States for the 1991 through 1994 tax years.
3. The plaintiff's federal income tax liabilities for the 1991 through 1994 tax years are properly subject to discharge, 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 pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1991 through 1994 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiff 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 24 day of Sept., 1998.



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DANA L. RASURE, CHIEF JUDGE  
UNITED STATES BANKRUPTCY COURT