

FILED

OCT 28 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:)
)
 STEVE E. WILEY and)
 KAY E. WILEY,)
)
 Debtors.)
 _____)
 STEVE E. WILEY and)
 KAY E. WILEY,)
)
 Plaintiffs,)
)
 v.)
)
 UNITED STATES OF AMERICA,)
 ex rel. INTERNAL REVENUE SERVICE,)
)
 Defendant.)
 _____)

Case No. 98-02979-R

Chapter 7

Adversary Proc. No. 98-0253-R

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on September 4, 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:

DOCKETED 10/30, 1998
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

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1. The plaintiffs filed a Chapter 7 petition in bankruptcy on July 27, 1998.
2. On September 4, 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 1991, 1992, and 1993 tax year are dischargeable, pursuant to 11 U.S.C. Sections 507 and 523, if and when a discharge is entered.
4. The plaintiffs' federal income tax liabilities for the 1994 tax year are not dischargeable, pursuant to 11 U.S.C. Section 507(a)(8)(A)(i) and 523(a)(1)(A).
5. Pre-petition Notices of Federal Tax Lien were filed in connection with the plaintiff's federal income tax liabilities for the 1991, 1992, and 1993 tax years. These liens 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).

IT IS SO ORDERED this 28 day of October, 1998.



UNITED STATES BANKRUPTCY COURT