

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

FILED

AUG 19 1998

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

In re:)
)
PHILLIP PIERCE SHOWS,)
PDBA CONTINENTAL DATA)
PRODUCTS,)
)
Debtor.)

Case No. 98-01260-M

Chapter 7

PHILLIP PIERCE SHOWS,)
PDBA CONTINENTAL DATA)
PRODUCTS,)
)
Plaintiff,)

v.)

Adversary Proc. No. 98-0181-M

The UNITED STATES OF AMERICA,)
)
Defendant.)
)
_____)

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on June 15, 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:

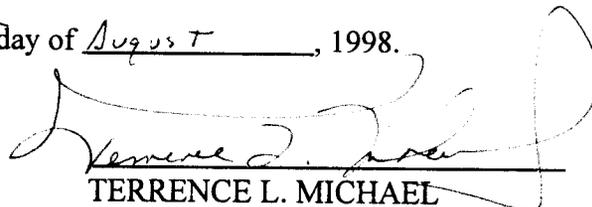
DOCKETED 8-19, 1998
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

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The parties hereby stipulate:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on April 2, 1998.
2. On June 15, 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 1990, 1991, 1992, and 1993 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' federal income taxes, interest and penalties for the 1995 tax year are not dischargeable, pursuant to 11 U.S.C. Sections 507(a)(8)(A)(i) and 523(a)(1)(A).
5. The pre-petition Notices of Federal Tax Lien filed in connection with the plaintiffs' 1990, 1991, 1992, and 1993 federal income tax liabilities attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to their 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 17th day of August, 1998.



TERRENCE L. MICHAEL

UNITED STATES BANKRUPTCY COURT JUDGE

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