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FILED

FEB 17 1999

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:)
)
 CURTIS RAY WILSON,)
)
 Debtor.)
 _____)
)
 CURTIS RAY WILSON,)
)
 Plaintiff,)
)
 v.)
)
 UNITED STATES OF AMERICA,)
 EX REL INTERNAL REVENUE,)
)
)
 Defendants.)
)
 _____)

Case No. 98-04274-M

Chapter 7

Adversary Proc. No. 99-0018-M

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability filed on January 20, 1999 in which plaintiff requests the Court to determine the dischargeability of his 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 plaintiffs 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 October 19, 1998.

DOCKETED 2/17, 1999.
 Clerk, U.S. Bankruptcy Court
 Northern District of Oklahoma

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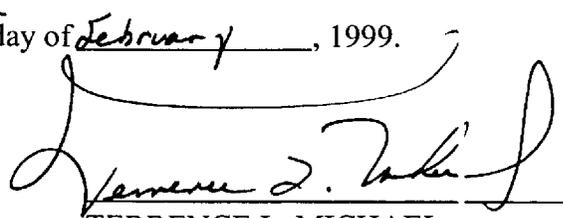
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2. On January 20, 1999 the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The federal income tax liabilities owed by plaintiff for his 1977, 1978, 1980, 1981, 1982, 1983, 1984, 1985, 1986, and 1988 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. There are no federal income tax liabilities for the 1979 and 1987 tax years.

4. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1977, 1978, 1980, 1981, 1982, 1983, 1984, 1985, 1986, and 1988 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 7th day of February, 1999.



TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE