

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

FILED

FEB 22 1999

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

In re:)
)
 CARL RAY NICKELL and)
 DELORIS JUNE NICKELL,)
 Debtors.)
 _____)
)
 CARL RAY NICKELL and)
 DELORIS JUNE NICKELL,)
 Plaintiffs,)
)
 v.)
)
 UNITED STATES OF AMERICA,)
)
)
 Defendant.)
)
 _____)

Case No. 98-04860-M

Chapter 7

Adversary Proc. No. 99-0029-M

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability filed on February 1,, 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 November 23, 1998.

DOCKETED 2/23, 1999.
 Clerk, U.S. Bankruptcy Court
 Northern District of Oklahoma

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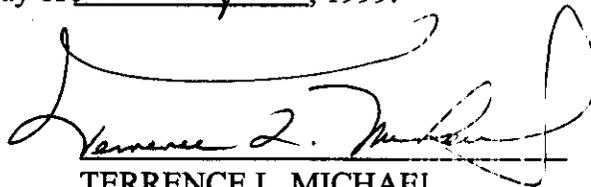
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2. On February 1, 1999 the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The federal income tax liabilities owed by plaintiff for his 1990, 1991, 1992, and 1993 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 properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1990, 1991, 1992, and 1993 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 1st day of February, 1999.



TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE