

**FILED**

**JUL 28 1998**

DOROTHY A. EVANS, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

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

In re:	)	
	)	
MICHAEL BOYD LEWIS, SR.,	)	Case No. 98-01816-M
	)	
Debtor.	)	Chapter 7
_____	)	
	)	
MICHAEL BOYD LEWIS, SR.,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Adversary Proc. No. 98-0195 M
	)	
UNITED STATES OF AMERICA,	)	
ex rel. INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Income Taxes Over Three Years Old filed on July 1, 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 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 plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

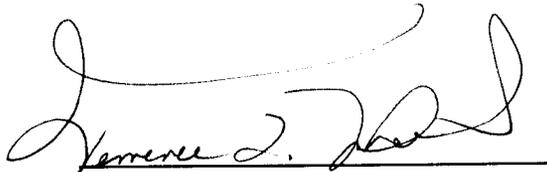
DOCKETED 7-28, 1998  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on May 8, 1998
2. On July 1, 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 1986, 1987, and 1988 tax years.
3. The plaintiff's federal income tax liabilities for the 1986, 1987, 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.
4. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1986, 1987, 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 28<sup>th</sup> day of July, 1998.



TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY COURT

JUDGE

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