

c:JUST
Craig

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

FILED

DEC 03 1998

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

In re:)
)
 JOSEPHINE NMN COX,)
)
 Debtor.)
 _____)
 JOSEPHINE NMN COX,)
)
 Plaintiff,)
)
 v.)
)
 UNITED STATES OF AMERICA,)
 ex rel. INTERNAL REVENUE SERVICE,)
)
 Defendant.)
 _____)

Case No. 98-03323-M
Chapter 7

Adversary Proc. No. 98-0294-M

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on October 22, 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 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 plaintiff 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 August 17, 1998.

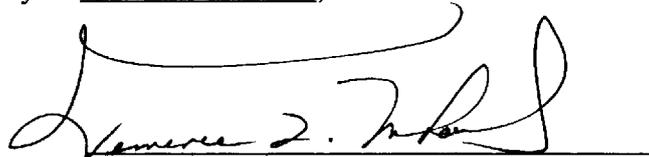
DOCKETED 12/4, 1998.
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

2. On October 22, 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.

3. The plaintiff's federal income taxes, interest and penalties for the 1988, 1989, 1990, and 1991 tax years are dischargeable, pursuant to 11 U.S.C. Sections 507 and 523, if and when a discharge is entered.

4. Pre-petition Notices of Federal Tax Lien were filed in connection with the plaintiff's federal income tax liabilities for the 1989 and 1990 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 3rd day of December, 1998.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", written over a horizontal line.

HON. TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE