

FILED

AUG 31 1998

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:)	
)	
CHRIS E. HOOPER,)	Case No. 97-05849-M
SSN 441-50-9261,)	(Chapter 7)
PATTY J. HOOPER,)	
SSN 441-44-0070,)	
)	
Debtors,)	
)	
CHRIS E. HOOPER and)	
PATTY J. HOOPER,)	
)	
Plaintiffs,)	
)	
v.)	Adversary Proceeding No. 98-0029-M
)	
STATE OF OKLAHOMA, ex rel.,)	
OKLAHOMA TAX COMMISSION,)	
)	
Defendant.)	

JUDGMENT

THIS MATTER comes before the Court upon Plaintiffs' Complaint to Determine Dischargeability of Debt filed on January 30, 1998 in which Plaintiffs request the Court to determine the dischargeability of Plaintiffs' state income tax liabilities.

WHEREFORE, it appearing to the Court that Plaintiffs and the State of Oklahoma, ex rel., Oklahoma Tax Commission 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 State of Oklahoma, ex rel., Oklahoma Tax Commission, is hereby APPROVED and ADOPTED by the Court, and it is

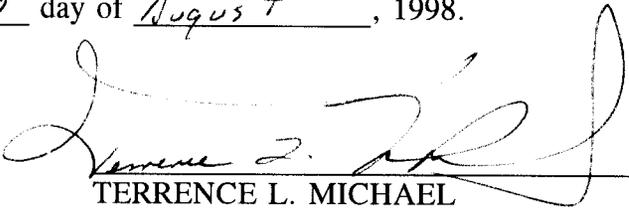
DOCKETED 8-31-1998
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

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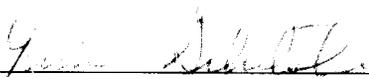
FURTHER ORDERED as follows:

1. Plaintiffs filed a Chapter 7 petition in bankruptcy on December 18, 1997.
2. On January 30, 1998, Plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of state income tax liabilities owed to the State of Oklahoma, ex rel., Oklahoma Tax Commission.
3. Plaintiffs' state income tax liabilities for the taxable years 1986 and 1988 through 1997 are not properly subject to discharge.
4. Defendant is granted a non-dischargeable judgment against Plaintiffs in the amount of \$50,117.17, plus interest.
5. Defendant will take no action to collect on the judgment until after July 20, 1999.
6. If Plaintiffs pay the sum of \$15,431.94 to Defendant on or before July 20, 1999, the judgment will be deemed paid in full and Defendant will release the same, as well as any tax liens filed for the taxable years 1986, and 1988 through 1997.

IT IS SO ORDERED this 28th day of August, 1998.


TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE

APPROVED BY:


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OKLAHOMA TAX COMMISSION

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