

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

**FILED**

OCT 29 1998

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

In re: )  
)  
JON STEWART BRIM, )  
)  
Debtor. )  
\_\_\_\_\_)  
)  
JON STEWART BRIM, )  
)  
Plaintiff, )  
)  
v. )  
)  
UNITED STATES OF AMERICA, ex rel )  
INTERNAL REVENUE SERVICE, )  
)  
Defendant. )  
\_\_\_\_\_)

Case No. 98-02543-M  
Chapter 7

Adversary Proc. No. 98-0224-M

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on July 31, 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

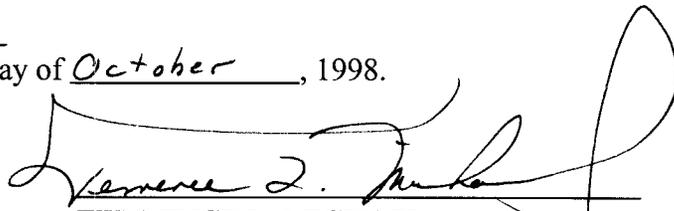
FURTHER ORDERED as follows:

The parties hereby stipulate:

DOCKETED 10/29, 1998.  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

1. The plaintiff filed a Chapter 7 petition in bankruptcy on June 26, 1998.
2. On July 31, 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 tax liabilities for the 1985 and 1988 income tax liabilities 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 plaintiff's federal income tax liabilities for the 1987 and 1989 tax years have been paid; therefore, no determination of dischargeability of debt is necessary for those years.
5. Pre-petition Notices of Federal Tax Lien were filed in connection with the plaintiff's federal income tax liabilities for the 1985 and 1988 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) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 27<sup>th</sup> day of October, 1998.

  
TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY JUDGE