

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

FILED

MAR 09 1999

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

In re:)
)
BRICE RANNDALL PARROTT,)
FELICIA GAYLENE PARROTT,)
)
Debtors.)

Case No. 98-05248-M
Chapter 7

_____)
)
BRICE RANNDALL PARROTT,)
FELICIA GAYLENE PARROTT,)
)
Plaintiffs,)

v.)

Adversary Proc. No. 99-0016-M

_____)
)
UNITED STATES OF AMERICA,)
ex rel. INTERNAL REVENUE SERVICE,)
)
Defendant.)

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on January 20, 1999, 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

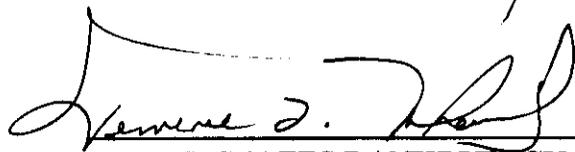
ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

The parties hereby stipulate:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on December 18, 1998.
2. On January 20, 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 plaintiff's federal income tax liabilities for the 1993 tax year are properly subject to discharge, pursuant to 11 U.S.C. Section 523, if and when a discharge is entered in this case.
4. The plaintiff's unpaid federal income taxes and interest for the 1995 tax year are not dischargeable under 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i).
5. The plaintiff's unpaid federal income taxes and interest for the 1996 tax year are not dischargeable under 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(I) and (ii).

IT IS SO ORDERED this 8th day of March, 1999.


UNITED STATES BANKRUPTCY JUDGE