

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

MAY 17 1999

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

In re:)
)
EDWARD E. ROBINSON and)
DARLENE ROBINSON,)
)
Debtors.)

Bankruptcy No. 98-05028-M

Chapter 7

EDWARD E. ROBINSON and)
DARLENE ROBINSON,)
)
Plaintiffs,)

v.)

Adversary Proc. No. 99-0050-M

UNITED STATES OF AMERICA,)
ex rel. INTERNAL REVENUE SERVICE)
and STATE OF MARYLAND,)
COMPTROLLER OF THE TREASURY,)
)
Defendants.)

JUDGMENT

THIS MATTER comes before the Court upon the plaintiffs' Complaint to Determine Dischargeability filed on March 4, 1999 in which the plaintiffs request the Court to determine the dischargeability of their federal income tax liabilities.

WHEREFORE it appearing to the Court that the 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 the plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

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FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 bankruptcy petition on December 3, 1998.
2. On March 4, 1999, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. Edward E. Robinson's federal income tax liabilities for tax years 1985, 1989, 1990, 1991, 1992 and 1993 are subject to discharge pursuant to 11 U.S.C. § 727, if and when a discharge is entered in this case. Edward E. Robinson failed to file federal income tax returns for tax years 1986 and 1987; therefore tax years 1986 and 1987 are not dischargeable, pursuant to 11 U.S.C. § 523(a)(1)(B)(i).
4. Darlene Robinson does not owe federal income tax liabilities for tax years 1985, 1987, 1988, 1989, 1990, 1991, 1992 and 1993; therefore a dischargeability determination is not necessary. Darlene Robinson failed to file a federal income tax return for tax year 1986; therefore tax year 1986 is not dischargeable, pursuant to 11 U.S.C. § 523(a)(1)(B)(i).
5. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with Edward E. Robinson's 1985, 1989, 1990, 1991, 1992 and 1993 federal income tax liabilities which attaches to all his existing property and rights to property, including exempt

property, belonging to him both on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. § 522(c)(2)(B) and 26 U.S.C. § 6321.

IT IS SO ORDERED this 17th day of May, 1999.

Original signed by
Terrence L. Michael

TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE