

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

FILED

SEP 14 1999

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

In re:)
)
RONNIE L. WAGNON AND)
BEVERLY A. WAGNON,)
)
Debtors.)
-----)
)
RONNIE L. WAGNON AND)
BEVERLY A. WAGNON,)
)
Plaintiffs,)
)
v.)
)
UNITED STATES OF AMERICA,)
ex rel. INTERNAL REVENUE SERVICE,)
)
Defendant.)
-----)

Bankruptcy No. 99-024

Chapter 7

Adversary Proc. No. 99-0162-M

JUDGMENT

THIS MATTER comes before the Court upon the plaintiffs' Complaint to Determine Dischargeability filed on July 16, 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

FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 bankruptcy petition on July 1, 1999.

DOCKETED 9-14, 1999
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

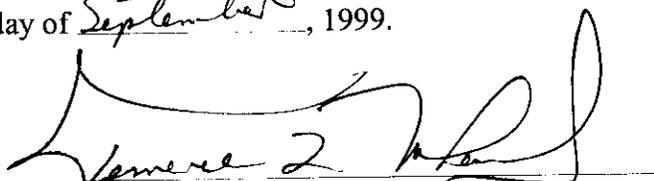
2. On July 13, 1999, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. That the plaintiffs' federal income tax liabilities for the tax years 1982, 1983, 1985, 1986, 1988, 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;

4. That the plaintiffs do not owe any federal income tax liabilities for the tax years 1984, 1987, and 1989; therefore a dischargeability determination is not necessary;

5. The United States has properly filed pre-petition Notice of Federal Tax Liens in connection with the plaintiffs' 1988, 1990, 1991, 1992 and 1993 federal income tax liabilities which attaches to all their existing property and rights to property, including exempt property, belonging to them 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 13th day of September, 1999.


TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE