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**FILED**

JUN 20 2000

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

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

IN RE: )  
)  
JOHN WILLIAM JOHNSON, JR. and )  
MARGARET A. JOHNSON )  
)  
Debtor. )  
)  
\_\_\_\_\_  
JOHN WILLIAM JOHNSON, JR. and )  
MARGARET A. JOHNSON )  
)  
Plaintiff )  
)  
v. )  
)  
UNITED STATES OF AMERICA, ex rel. )  
INTERNAL REVENUE SERVICE )  
)  
Defendant )  
\_\_\_\_\_ )

Case No. 00-01562-R  
Chapter 7

Adv. No. 00-0105-R

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on May 1, 2000, in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

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

Recipient Shall Promptly Notice  
Proper Parties and File Certificate of  
Service Reflecting Such Notice  
NOTED  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

6-20-00

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FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on May 1, 2000.
2. On May 1, 2000, 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. The plaintiffs' federal income tax liabilities for the 1988 through 1991 tax years are properly subject to discharge, pursuant to 11 U.S.C. Sections 523 and 727, if and when a discharge is entered in this case.
4. The pre-petition Notice of Federal Tax Lien filed in connection with the plaintiffs' 1988 through 1991 federal income tax liabilities continues in effect and attaches to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6321.

IT IS SO ORDERED this 20 day of June, 2000.

  
\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE