

**FILED**

NOV 14 2000

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

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

IN RE: )  
 )  
 DANIEL C. AND JOYCE SMITH ) Bankruptcy No. 00-01494-R  
 )  
 Debtors. ) Chapter 7  
 )  
 \_\_\_\_\_ )  
 DANIEL C. AND JOYCE SMITH )  
 )  
 Plaintiffs, )  
 ) Adversary Proc. No. 00-0170-R  
 v. )  
 )  
 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 August 10, 2000, 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

DOCKETED 11-15-00  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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FURTHER ORDERED as follows:

The parties hereby stipulate:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on April 25, 2000.
2. On August 10, 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 liability for the 1995 tax year is properly subject to discharge, pursuant to 11 U.S.C. Section 523, if and when a discharge is entered in this case.
4. This stipulation constitutes a final order in this adversary action between the plaintiffs and the United States, each party to bear its own litigation expenses, including costs and attorneys' fees.

IT IS SO ORDERED this 14 day of Nov., 2000.

  
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UNITED STATES BANKRUPTCY JUDGE