

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

**FILED**

**JAN 31 2001**

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

ANNETTE E. ROSENHECK	)	
	)	
Debtor.	)	Bk. No. 97-03003-M
	)	
	)	Chapter 13
	)	
_____	)	
ANNETTE E. ROSENHECK	)	
	)	
Plaintiff,	)	
	)	
v.	)	Adversary No. 99-0048-M
	)	
UNITED STATES OF AMERICA	)	
	)	
Defendant.	)	
_____	)	

**AGREED JUDGMENT**

Pursuant to a settlement agreement between the United States and Annette Rosenheck, Annette Rosenheck's 1995 income tax liability totals \$54,045.76 and her 1996 income tax liability totals \$67,747.60. Associated penalties and interest provided for under 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621, and 6622 shall accrue on these amounts from January 4, 2001 until fully paid. An accurate copy of the terms of the settlement agreement is attached hereto as Exhibit A. Upon full and final payment of the above liabilities by Annette Rosenheck pursuant to the terms of the settlement

agreement, the United States will mark this judgment satisfied. Each party shall bear its own costs, including attorneys' fees and other expenses of this litigation.



TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY JUDGE  
NORTHERN DISTRICT OF OKLAHOMA

Dated this 30<sup>th</sup> day of January, 2001

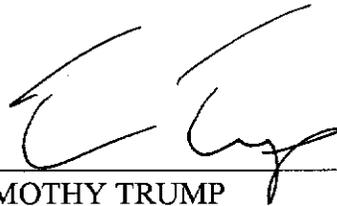
Agreed as to form and content:

For Defendant:



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Trial Attorney, Tax Division  
U.S. Department of Justice  
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For Plaintiff:



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Conner & Winters  
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Silverman  
8827

Tax Division

Facsimile No. (202) 514-6770  
Trial Attorney: Steven Silverman  
Attorney's Direct Line: (202) 616-3519

Please reply to: Civil Trial Section, Central Region  
P.O. Box 7238  
Ben Franklin Station  
Washington, D.C. 20044

PMJ:RSW:SDSilverman  
5-59N-7673  
CMN 9851299

October 23, 2000

Via Facsimile and U.S. Mail

Timothy Trump, Esq.  
Conner & Winters  
3700 First Place Tower  
15 East 5th Street, Suite 3700  
Tulsa, OK 74103-4344

Re: In re: Annette E. Rosenheck, Bankr. No. 97-03003-M  
Adv. No. 99-0048-M (USBC N.D. OK)

Dear Mr. Trump:

On the basis of our recent telephone conversations, following are the revised terms on which we understand you have offered to settle this matter:

1. Annette Rosenheck and the United States agree that Annette Rosenheck's 1995 income tax liability is \$54,045.76 and that her 1996 income tax liability is \$67,747.60. The parties will enter into a stipulated order in the adversary proceeding (Case No. 99-0048-M) fixing her 1995 and 1996 income tax liabilities at those amounts. These amounts include interest calculated through the bankruptcy petition date. Associated penalties will be waived. No interest will be due for the period from the bankruptcy petition date through the date of acceptance of this offer. As provided in Paragraph 2, from the date of acceptance of this offer, interest and penalties will accrue. The United States will not otherwise seek to collect the 1995 and 1996 income tax liabilities provided that Annette Rosenheck complies with the terms of the settlement.
2. Annette Rosenheck will pay the liabilities listed in Paragraph 1, plus interest and penalties accruing thereon from the date of acceptance of this offer, according to the following schedule:
  - a. Beginning December, 2000, \$4,500/month from the 25th day of the month through December 25, 2000;
  - b. \$6,000/month from January 25, 2001 through December 25, 2001;

- c. \$8,000/month from January 25, 2002 through December 25, 2002; and
  - d. \$11,250/month from January 25, 2003 until all unpaid liabilities and accruals thereon are satisfied.
3. Upon acceptance of this offer, Annette Rosenheck will dismiss the underlying bankruptcy proceeding (Case No. 97-03003-M).
  4. Within fourteen days of acceptance by the Government of this offer, Annette Rosenheck will file a joint 1997 federal income tax return with Ted Rosenheck, an unsigned copy of which was provided by Ted Rosenheck to the IRS under cover of a letter dated October 23, 2000. The IRS reserves the right to examine this return once filed.
  5. This offer is contingent upon acceptance by the IRS of an installment agreement and closing agreement between Ted Rosenheck and the IRS ("Ted Rosenheck Agreement") which refers to Ted Rosenheck's payment of the amounts set forth in Paragraph 2 above. The Ted Rosenheck Agreement shall be executed by Ted Rosenheck, accepted by the IRS, and provided to Annette Rosenheck prior to the Government's acceptance of the offer contained in this letter. If the IRS agrees in the future to alter or amend the Ted Rosenheck Agreement, then Annette Rosenheck shall be provided notice of such alteration or amendment.
  6. This settlement agreement in no way addresses the tax consequences of any agreement by Ted Rosenheck to pay Annette Rosenheck's 1995 and 1996 income tax liabilities.
  7. In the event of any default in the payment of the monthly installment payments set forth in Paragraph 2, Annette Rosenheck will be provided with notice of the default. The United States will not undertake collection efforts against Annette Rosenheck in the one hundred and eighty days following notification to her of the default. During this one hundred and eighty day period, she may cure the default by paying the amount that is past due. If Annette Rosenheck does not cure the default in the one hundred and eighty days following notice to her, the entire unpaid balance of the liabilities shall become immediately payable at the close of the one hundred and eighty day period. In the event of any default, Annette Rosenheck agrees to extend the limitations period governing the collection of the liabilities by one hundred and eighty days.
  8. Conner & Winter's entitlement to funds paid by Annette Rosenheck into the bankruptcy registry is prior to the United States' claim to those funds. Any residual funds after payment of Mr. Trump's attorney fees will be applied to Annette Rosenheck's 1995 and 1996 income tax liabilities.

9. Upon satisfaction of the 1995 and 1996 income tax liabilities, any associated liens will be released.
10. Each party will agree to bear its respective costs, including attorneys' fees or other expenses of this litigation.

Please confirm that the provisions above constitute the terms of your offer by signing the acknowledgment provided below. Please return a signed copy via facsimile and a copy with your original signature by mail.

Your offer will be processed in accordance with our usual procedures. Final action will be taken by the Attorney General or an official designated by her for this purpose. We are sure that you understand that unless you receive a formal notice of acceptance from this office, the U.S. Department of Justice is in no way committed to a settlement.

You will be notified as soon as final action is taken on your offer.

Sincerely yours,  
PAULA M. JUNGHANS  
Acting Assistant Attorney General  
Tax Division

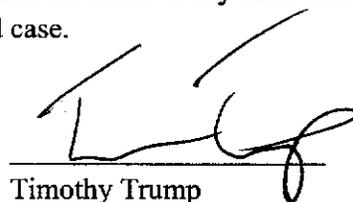
By:



ROBERT S. WATKINS  
Chief  
Civil Trial Section,  
Central Region

I agree that this letter accurately sets forth the terms of my offer made on behalf of Annette Rosenheck to compromise the above-described case.

Dated: November 3  
~~May~~ \_\_\_\_\_, 2000



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15 East 5th Street, Suite 3700  
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Attorney for Annette Rosenheck

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