

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA

In re:

CHAPTER 7
Case No.

DALE A. STONE
GWEN KAREN STONE,
Debtor
DALE A. STONE
GWEN KAREN STONE
Plaintiff

L-90-00601-D

v.
UNITED STATES OF AMERICA
Defendant

Adversary Proceeding No.
L-90-0148-D

FILED
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA
DEC - 8 1992
BARBARA A. EVERLY, CLERK

JUDGMENT

The issues of this proceeding having been duly considered by the Honorable William L. Edmonds, United States Bankruptcy Judge, and a decision having been reached without trial or hearing,

IT IS ORDERED AND ADJUDGED: With respect to plaintiffs's income tax liabilities, the parties have stipulated that they are not dischargeable. Judgment is entered against plaintiffs and for the defendant in the following amounts plus interest thereon according to law:

- a. 1986 \$ 3,729.10;
- b. 1987 \$21,672.74;
- c. 1988 \$22,869.19; and
- d. 1989 \$ 6,347.86.

IT IS FURTHER ORDERED AND ADJUDGED: With respect to debtors' employment tax liabilities, parties have stipulated that the following employment taxes are not dischargeable. Judgment is entered against the plaintiffs and for the defendant in the following amounts plus interest thereon according to law;

	Tax Form	Tax Period Ended	Unpaid Balance
a.	941	6/30/86	\$ 827.41
b.	941	12/31/86	\$ 404.66
c.	940	12/31/86	\$ 207.49
d.	940	12/31/87	\$1,226.97



[Seal of the U.S. Bankruptcy Cou
Date of Issuance: December 8, 1992

BARBARA A. EVERLY
Clerk of Bankruptcy Court
By: *Barbara A. Everly*
Deputy Clerk

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

FILED
BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA

DEC - 3 1992

BARBARA A. EVERLY, CLERK

In re:

DALE A. STONE and
GWEN KAREN STONE

Debtors.

Chapter 7

Bankruptcy No. L90-00601-D

DALE A. STONE and
GWEN KAREN STONE,

Plaintiffs,

Bankruptcy No. L90-0148-D

v.

UNITED STATES OF AMERICA,

Defendant.

STIPULATION FOR AND ENTRY OF JUDGMENT

The plaintiffs, Dale A. Stone and Gwen Karen Stone, and the defendant, United States of America, hereby stipulate to entry of judgment in favor of the United States of America and against the plaintiffs in the above-captioned adversary action as follows:

1. With respect to the plaintiffs' income tax liabilities, the parties hereby stipulate and agree that the following income tax liabilities are not dischargeable and plaintiffs are liable for the following income taxes in the following amounts plus interest thereon according to law:

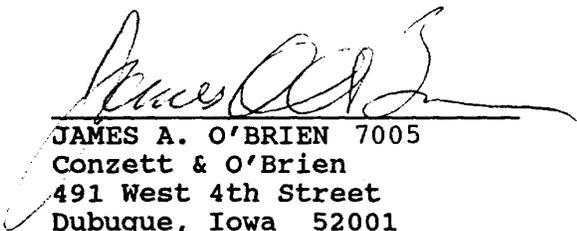
- a. 1986 \$ 3,729.10;
- b. 1987 \$21,672.74;
- c. 1988 \$22,869.19; and
- d. 1989 \$ 6,347.86.

2. With respect to the debtors' employment tax liabilities, the parties hereby stipulate and agree that the

following employment taxes are not dischargeable and that the plaintiffs are liable for the following employment taxes in the following amounts plus interest thereon according to law:

	<u>Tax Form</u>	<u>Tax Period Ended</u>	<u>Unpaid Balance</u>
a.	941	June 30, 1986	\$ 827.41
b.	941	December 31, 1986	\$ 404.66
c.	940	December 31, 1986	\$ 207.49
d.	940	December 31, 1987	\$1,226.97

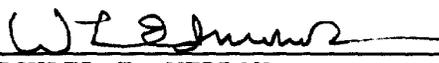
Counsel for
Dale and Gwen Karen Stone:


JAMES A. O'BRIEN 7005
Konzett & O'Brien
491 West 4th Street
Dubuque, Iowa 52001

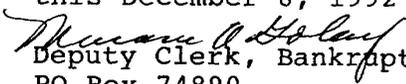
Counsel for the
United States of America:


ROGER W. BRACKEN 65422
Trial Attorney
Tax Division
U.S. Department of Justice
P.O. Box 7238
Washington, D.C. 20044
Telephone: (202) 514-6773

DONE AND EXECUTED in chambers on this 8th day of December,
1992.


~~MICHAEL J. MELLO~~
UNITED STATES BANKRUPTCY JUDGE

Copy to: (w/judgment)
James O'Brien,
Roger Bracken
U.S. Attorney
U.S. Trustee
this December 8, 1992


Deputy Clerk, Bankruptcy Court
PO Box 74890
Cedar Rapids, IA 52407