

# United States Bankruptcy Court

APR 01 1992

For the NORTHERN District of IOWA

IN RE: MERLIN BYLSMA and  
HOLLY L. BYLSMA, Debtors.

Chapter 7 BARBARA A. EVERLY, CLERK

Case No. X91-02191S

MERLIN BYLSMA and HOLLY L. BYLSMA, }  
v. BYLSMA, } Plaintiff

UNITED STATES OF AMERICA }  
Defendant }

Adversary Proceeding No. X92-0007S

## JUDGMENT

This proceeding having come on for trial or hearing before the court, the Honorable  
WILLIAM L. EDMONDS, United States Bankruptcy Judge, presiding, and  
the issues having been duly tried or heard and a decision having been rendered.

[OR]

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, upon stipulation of the parties,

IT IS ORDERED AND ADJUDGED:

that the defendant in this case is United States, not the Internal Revenue Service; that the tax liability for 1983 is dischargeable; and that once a discharge is made in this case, the defendant will abate the tax and release the lien.

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copies mailed with order  
on 4/1/92, *B*

BARBARA A. EVERLY  
Clerk of Bankruptcy Court

[Seal of the U.S. Bankruptcy Court]

Date of issuance: 4-1-92

By: *Lewis Slay*  
Deputy Clerk

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

FILED  
U.S. BANKRUPTCY COURT S.C.  
NORTHERN DISTRICT OF IOWA

APR 01 1992

BARBARA A. EVERLY, CLERK

|                             |   |                           |
|-----------------------------|---|---------------------------|
| IN RE:                      | ) |                           |
|                             | ) |                           |
| MERLIN AND HOLLY L. BYLSMA, | ) |                           |
|                             | ) | Case No. X-91-02191-S     |
| Debtors,                    | ) | Chapter 7                 |
| _____                       | ) |                           |
|                             | ) |                           |
| MERLIN AND HOLLY L. BYLSMA, | ) |                           |
|                             | ) |                           |
| Plaintiffs,                 | ) | Adversary No. X-92-0007-S |
|                             | ) |                           |
| v.                          | ) |                           |
|                             | ) |                           |
| INTERNAL REVENUE SERVICE,   | ) |                           |
|                             | ) |                           |
| Defendant.                  | ) |                           |
| _____                       | ) |                           |

ORDER

NOW on this 1st day of April, 1992,  
the Joint Stipulation came on for hearing in the above-captioned  
matter. The Court, being fully advised in the premises, finds  
that such Joint Stipulation should be granted.

IT IS THEREFORE ORDERED that the defendant in this case is  
the United States of America, not the Internal Revenue Service;  
that the tax liability for 1983 is dischargeable; and that once a  
discharge is made in this case, the defendant will abate the tax  
and release the lien.

*judgment shall be entered accordingly with an  
Caption corrected to read "Merlin and Holly L. Bylsma v. United States."*

*So ordered:*

UNITED STATES BANKRUPTCY JUDGE

*[Signature]*

I certify that on 4-1-92 I mailed copies of this order and a  
judgment by U. S. mail to: U. S. Attorney, Kay Dull and U. S.  
Trustee. *SS*