

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION

IN RE:

JACK A. MCGUIRE, JR.,

Debtor.

2 0 0 2 0 6 / 4 0 4 8

BK: 02-00149-TOM-7

JACK A. MCGUIRE, JR.,

Plaintiff,

v.

AP: 02-00049

UNITED STATES OF AMERICA  
INTERNAL REVENUE SERVICE

Defendant.

**ENTERED**

APR 11 2002

Clerk, U.S. Bankruptcy Court  
Northern District of Alabama  
By: \_\_\_\_\_

JUDGMENT

In accordance with the Order entered by this Court contemporaneously herewith **JUDGMENT IS HEREBY RENDERED AS FOLLOWS:**

**ORDERED, ADJUDGED AND DECREED** that the personal indebtedness of Jack A. McGuire, Jr. for Federal 1040 income taxes for the tax years 1995, 1996, and 1997 shall be **DISCHARGED** by the entry of an order of discharge by this Court pursuant to 11 U.S.C. §727; it is further

**ORDERED, ADJUDGED AND DECREED** that the lien(s) filed by the federal government for the indebtedness for tax years 1995, 1996, and 1997 shall **SURVIVE** the entry of the discharge but shall **ATTACH ONLY** to any exempt, abandoned or otherwise unadministered property owned by the debtor as of the date of the filing of the petition and shall **NOT** attach to any property or equity interest acquired by Jack A. McGuire, Jr. after January 7, 2002; it is further

**ORDERED, ADJUDGED AND DECREED** that the personal indebtedness of Jack A. McGuire, Jr. for Federal 1040 income taxes for the tax year 1998 in the amount of \$195.74 and for Federal 941 withholding taxes for the tax year 1989 in the amount of \$1,387.40 are **NONDISCHARGEABLE**.

Done and ordered this the 9<sup>th</sup> day of April, 2002.

*Tamara O. Mitchell*  
Tamara O. Mitchell  
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
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IN RE:

JACK A. MCGUIRE, JR.,	)	
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Debtor.	)	BK: 02-00149-TOM-7
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JACK A. MCGUIRE, JR.,	)	
	)	
Plaintiff,	)	
	)	
v.	)	AP: 02-00049
	)	
UNITED STATES OF AMERICA	)	
INTERNAL REVENUE SERVICE	)	
	)	
Defendant.	)	

**CONSENT ORDER ON COMPLAINT TO  
DETERMINE DISCHARGEABILITY OF DEBT  
OWED TO THE INTERNAL REVENUE SERVICE**

This adversary proceeding is before the Court for the pre-trial hearing. Appearing at the pre-trial hearing on the proceeding were Kimberly B. Glass, attorney for Jack A. McGuire, Jr., and Leon F. Kelly, Jr., assistant United States Attorney representing the United States of America, Internal Revenue Service (IRS). The IRS filed a Motion for Judgment on the Pleadings with its Answer and the plaintiff, Mr. McGuire, agrees that such is due to be entered. This Court has jurisdiction. 28 U.S.C. §1334. This is a core proceeding. 28 U.S.C. §157(b)(2)(I). This Court has reviewed the Complaint and the Answer thereto and determines that there is no dispute as to fact and that judgment may be rendered on the pleadings.

The following facts and conclusions of law are not in dispute. Mr. McGuire filed for relief under Chapter 7 of the Bankruptcy Code on January 7, 2002. At that time, Mr. McGuire was indebted to the IRS for income (1040) taxes as follows:

A.	1040 taxes for 1995	\$15,246.41
B.	1040 taxes for 1996	\$16,839.78
C.	1040 taxes for 1997	\$48,070.68
D.	1040 taxes for 1998	\$ 195.74

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Mr. McGuire's personal indebtedness for the tax years 1995, 1996, and 1997 is dischargeable. The indebtedness for the tax years 1995, 1996, and 1997 is secured by a federal tax lien, which attaches to any exempt, abandoned or otherwise unadministered property of the estate as of the date of the filing of the petition. The entry of a discharge in this bankruptcy case will not release the tax lien but it will prevent it from attaching to any asset or any equity in any asset acquired by Mr. McGuire after the date of the filing of the petition. Mr. McGuire's personal indebtedness for income taxes for 1998 is not dischargeable nor is Mr. McGuire's personal indebtedness for withholding taxes (941) in the amount of \$1,387.40 dischargeable. Accordingly, it is hereby

**ORDERED, ADJUDGED AND DECREED** that the personal indebtedness of Jack A. McGuire, Jr. for Federal 1040 income taxes for the tax years 1995, 1996, and 1997 shall be **DISCHARGED** by the entry of an order of discharge by this Court pursuant to 11 U.S.C. §727; it is further

**ORDERED, ADJUDGED AND DECREED** that the lien(s) filed by the federal government for the indebtedness for tax years 1995, 1996, and 1997 shall **SURVIVE** the entry of the discharge but shall **ATTACH ONLY** to any exempt, abandoned or otherwise unadministered property owned by the debtor as of the date of the filing of the petition and shall **NOT** attach to any property or equity interest acquired by Jack A. McGuire, Jr. after January 7, 2002; it is further


**ORDERED, ADJUDGED AND DECREED** that the personal indebtedness of Jack A. McGuire, Jr. for Federal 1040 income taxes for the tax year 1998 in the amount of \$195.74 and for Federal 941 withholding taxes for the tax year 1989 in the amount of \$1,387.40 are **NONDISCHARGEABLE**.

Done and ordered this the 9<sup>th</sup> day of April, 2002.

James Mitchell

**Tamara O. Mitchell**  
**United States Bankruptcy Judge**

**This order prepared by Kimberly B. Glass  
upon request of the Court.**

State of Alabama - Jefferson County  
I certify this instrument filed on:  
2002 APR 30 P.M. 14:29  
Recorded and \$ Mtg. Tax  
and \$ Deed Tax and Fee Amt.  
\$ 9.50 Total \$ 9.50  
MICHAEL F. BOLIN, Judge of Probate  
  
200206/4048

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Localite's note  
copy recorded