

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

In the Matter of:	}	
	}	
Raul Lorenzo Baguer, II	}	
	}	Case No. 14-03553-TBB-7
Debtor(s)	}	
	}	
Raul Lorenzo Baguer, II	}	
	}	
Plaintiff	}	Adversary Proceeding No. 14-00201
	}	
Internal Revenue Service	}	
	}	
Defendant	}	
	}	


The Office of the Clerk of the United States Bankruptcy Court in and for said District, do hereby certify that the attached copy of the Consent Order on Dischargeability of Debt Owed to the United States of America and It's Agency The Internal Revenue Service, in the above stated case has been compared with the original thereof and that it is a complete and correct copy of such original as it appears of record and on file in my office.

In testimony whereof I have hereunto set my hand at Birmingham, Alabama in said District, this the 22nd day of June, 2015.

Douglas E. Wedge, Chief Deputy Clerk
United States Bankruptcy Court
Northern District of Alabama

By: /s/ Leigh Tumlin
Deputy Clerk

Date of issuance: June 22, 2015


20150623000210280 1/3 \$20.00
Shelby Cnty Judge of Probate, AL
06/23/2015 10:38:08 AM FILED/CERT

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

IN RE:

RAUL LORENZO BAGUER, III
DEBTOR.


BANKRUPTCY CASE NO: 14-03553-TBB
CHAPTER 7

RAUL LORENZO BAGUER, III
PLAINTIFF,

A.P. NO: 14-00201

v.

UNITED STATES OF AMERICA,
DEFENDANT.


20150623000210280 2/3 \$20.00
Shelby Cnty Judge of Probate, AL
06/23/2015 10:38:08 AM FILED/CERT

CONSENT ORDER ON DISCHARGEABILITY OF DEBT OWED TO THE UNITED
STATES OF AMERICA AND ITS AGENCY THE INTERNAL REVENUE SERVICE

On November 24, 2014, the Plaintiff filed a Complaint to Determine Dischargeability of Debts ("Complaint"). The Complaint related to the federal income tax debt owed by the Plaintiff to the Internal Revenue Service ("IRS") for tax years 2007, 2008, 2009, 2010 and 2011. The case was set for trial on April 8, 2015. Prior to that date, counsel for the respective parties informed the Court that they had reached an agreement as to the disposition of the allegations contained in the complaint. Based on that agreement;

It is hereby **ORDERED** that the Plaintiff's liability for the tax, interest and penalty for the income tax for the tax years 2007, 2008, 2009 and 2010 is determined to be a **DISCHARGEABLE** debt and **IS NOT EXCEPTED** from his discharge in this case;

It is hereby further **ORDERED** that the Plaintiff's liability for the tax, interest and penalty for the income tax for the tax year 2011 is determined to be a **NON-DISCHARGEABLE** debt and **IS EXCEPTED** from his discharge in this case;

It is hereby further **ORDERED** that as of the petition date, the Plaintiff was not indebted to the IRS for any deferral income for the tax year 2008, Therefore, any request for a determination of the dischargeability of debt for the tax year 2008 is **MOOT**;

It is hereby further **ORDERED** that this consent order shall only be applicable to the Plaintiff's income tax liability owed to the Internal Revenue Service for the tax years 2007, 2008,

2009, 2010 and 2011 and shall not be applicable to any other tax liability which may be owed by the Plaintiff to the Internal Revenue Service; and,

It is hereby further **ORDERED** that the Clerk of the Court is directed to close this adversary proceeding.


DONE and ORDERED this the 15th day of January 2015.

/s/ Thomas B. Bennett
THOMAS B. BENNETT
UNITED STATES BANKRUPTCY JUDGE

CONSENTED to and APPROVED on this the 9th day of January 2015.

/s/ Max C. Pope, Jr.
MAX C. POPE, JR
Counsel for Plaintiff
Post Office Box 2958
Birmingham, Alabama 35202
Tel No. 205-327-5566

/s/ Richard E. O'Neal
RICHARD E. O'NEAL
Assistant United States Attorney
Counsel for IRS
1801 Fourth Avenue North
Birmingham, Alabama 35203
Tel No: 205-244-2120


20150623000210280 3/3 \$20.00
Shelby Cnty Judge of Probate, AL
06/23/2015 10:38:08 AM FILED/CERT