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	}	
	}	

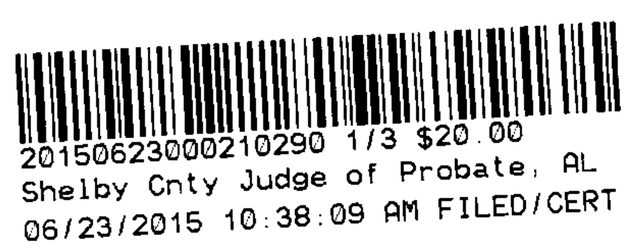
The Office of the Clerk of the United States Bankruptcy Court in and for said District, do hereby certify that the attached copy of the Consent Order on Dischargeability of Debt Owed to State of Alabama Department of Revenue, in the above stated case has been compared with the original thereof and that 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

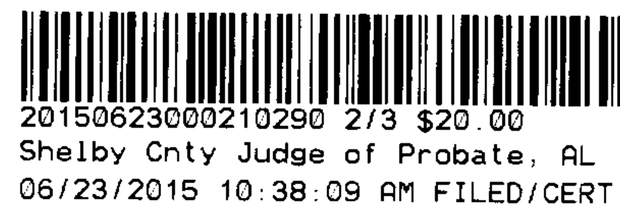
By: /s/ Leigh Tumlin
Deputy Clerk

Date of issuance: June 22, 2015



IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ALABAMA, EASTERN DIVISION

In Re:	)	
Raul Lorenzo Baguer, II	)	**Bankruptcy Case No.:**
[redacted]	)	
	)	**14-03553-TBB-7**
	)	
	)	**Chapter 7 Case**
Debtor.	)	
Raul Lorenzo Baguer, II,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	**Adversary Proceeding No.:**
	)	
STATE OF ALABAMA,	)	**15-00022-TBB**
by and through the Department of	)	
Revenue,	)	
	)	
Defendants.	)	
	)	



CONSENT ORDER ON DISCHARGEABILITY OF DEBT OWED TO
STATE OF ALABAMA DEPARTMENT OF REVENUE

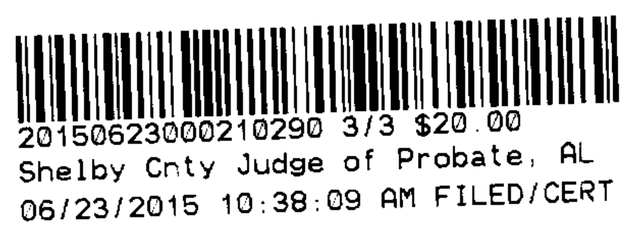
On January 30, 2015, the Plaintiff filed a Complaint to Determine Dischargeability of Debts ("Complaint"). The Complaint related to the state income tax debt owed by the Plaintiff to the State of Alabama Department of Revenue for tax years 2007, 2008, 2009, 2010 and 2011. The case was set for trial on June 17, 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 **NONDISCHARGEABLE** 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 State of Alabama Department of Revenue 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 State of Alabama Department of Revenue 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 State of Alabama Department of Revenue; and, It is hereby further **ORDERED** that the Clerk of the Court is directed to close this adversary proceeding.

Dated: March 30, 2015

/s/Thomas B. Bennett
THOMAS B. BENNETT
United States Bankruptcy Judge

CONSENTED to and APPROVED on this the 20th day of March, 2015.

/s/Max C. Pope, Jr.
Max C. Pope, Jr.
Joy Beth Smith
Attorneys for Debtor
Post Office Box 2958
Birmingham, Alabama 35202
(205) 930-6851

/s/Bo Stone
Bo Stone
Attorney for State of Alabama
Department of Revenue
Legal Division
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Montgomery, AL 36132