

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

In re:

Case No. 6:01-bk-12069-ABB
Chapter 7

JOHN WILLIAM GLIEM, JR.,

Debtor.

JOHN WILLIAM GLIEM, JR.,

Plaintiff,

vs.

Adv. Pro. No. 6:05-ap-00218-ABB

UNITED STATES OF AMERICA
DEPARTMENT OF TREASURY,
INTERNAL REVENUE SERVICE,

Defendant.

JUDGMENT

This matter came before the Court on the Complaint for Declaratory Relief to Determine if Internal Revenue Claim for the Tax Years 1988, 1989, and 1990 Were Discharged (“Complaint”)¹ filed by John W. Gliem, Jr. (“Debtor”), against the United States of America Department of Treasury, Internal Revenue Service, the Defendant herein (“Defendant”). The Debtor seeks in his Complaint to determine whether the taxes for 1988, 1989, and 1990 were discharged in his Chapter 7 bankruptcy case. After reviewing the pleadings and evidence, hearing live argument, and in conformity with and pursuant to the **Memorandum Opinion** entered contemporaneously herewith, it is

ORDERED, ADJUDGED AND DECREED that the Debtor’s Complaint for declaratory relief to determine the dischargeability of the tax years 1988, 1989, 1990 is **DENIED**; and it is further

ORDERED, ADJUDGED and DECREED that **JUDGMENT** is entered against the Debtor John William Gliem and in favor of the

Defendant United States of America, Department of Treasury, Internal Revenue Service; and it is further

ORDERED, ADJUDGED and DECREED that John William Gliem’s indebtedness to the Defendant United States of America, Department of Treasury, Internal Revenue Service for the tax years 1988, 1989, and 1990 is **NONDISCHARGEABLE**.

Dated this 31st day of October, 2006.

/s/ Arthur B. Briskman
ARTHUR B. BRISKMAN
United States Bankruptcy Judge

¹ Doc. No. 1.