

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION

Dated this 14<sup>th</sup> day of September, 2006.

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

In re

Case No. 6:05-bk-17725-ABB  
Chapter 7

MICHAEL RICHARD RHODES and  
KATHLEEN FLANIGAN RHODES,  
d/b/a ADEQUATE ENTERPRISES,

Debtors.

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MICHAEL R. RHODES,

Plaintiff,

vs.

Adv. Pro. No. 6:06-ap-00060-ABB

UNITED STATES OF AMERICA, *et al.*,<sup>1</sup>

Defendants.

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**JUDGMENT**

This matter came on the Complaint filed by Plaintiff Michael Richard Rhodes seeking discharge of tax debts owed to the Internal Revenue Service of the United States of America for tax years 2000 and 2001 pursuant to 11 U.S.C. §§ 523(a)(1), 523(a)(7), 507(a)(3) and 507(a)(8). In conformity with the **Memorandum Opinion** entered contemporaneously herewith, it is hereby

**ORDERED, ADJUDGED and DECREED** that the tax debts owed to the Internal Revenue Service of the United States of America for tax years 2000 and 2001 are **DISCHARGEABLE** pursuant to 11 U.S.C. § 523(a)(1); and it is further

**ORDERED, ADJUDGED and DECREED** that **JUDGMENT** is entered in favor of the Plaintiff Michael Richard Rhodes and against the Defendant Internal Revenue Service of the United States of America.

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<sup>1</sup> Co-defendant, State of Indiana, stipulated to Judgment on August 8, 2006 (Doc. No. 31).