

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION**

In re:

Case No. 6:07-bk-02502-ABB
Chapter 7

MARK JOSEPH DONAHUE, SR., and
KAREN LEE DONAHUE,

Debtors.

MARK JOSEPH DONAHUE, SR. and
KAREN LEE DONAHUE,

Plaintiffs, Adv. Pro.

vs.

No. 6:07-ap-00162-ABB

STATE OF MAINE,

Defendant.

JUDGMENT

This matter came before the Court on the Second Amended Complaint Under Section 523(a)(1) (Doc. No. 22) filed by Mark Joseph Donahue, Sr. and Karen Lee Donahue, f/k/a Karen DeWitt, the Plaintiffs and Debtors herein and the Motion for Summary Judgment (Doc. No. 28) filed by Maine Revenue Services, State of Maine, the Defendant herein. A final evidentiary hearing was held on July 14, 2008. 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 **JUDGMENT** is hereby entered in favor of the Defendant Maine Revenue Services, State of Maine and against the Debtors/Plaintiffs Mark Joseph Donahue, Sr. and Karen Lee Donahue, f/k/a Karen DeWitt; and it is further

ORDERED, ADJUDGED and DECREED that the indebtedness of \$35,549.94 owed to the Defendant Maine Revenue Services, State of Maine, is **NONDISCHARGEABLE**, pursuant to 11 U.S.C. Sections 523(a)(1)(B)(i), 523(a)(1)(B)(ii), and 523(a)(7), as follows: (i)

the amount of \$14,363.54 is nondischargeable as to Debtor/Plaintiff Mark Joseph Donahue, Sr.; (ii) the amount of \$407.76 is nondischargeable as to Debtor/Plaintiff Karen Lee Donahue, f/k/a Karen DeWitt; and (iii) the amount of \$20,778.64 is nondischargeable as to the Debtors/Plaintiffs Mark Joseph Donahue, Sr. and Karen Lee Donahue, f/k/a Karen DeWitt, jointly and severally.

Dated this 7th day of August, 2008.

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