


ORDERED.

**Dated: March 29, 2018**

  
Cynthia C. Jackson  
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION  
[www.flmb.uscourts.gov](http://www.flmb.uscourts.gov)

In re:

Robert A Word, Jr. and  
Shannon F. Word,

Case No. 6:15-bk-04736-CCJ  
Chapter 7

Debtors.

Robert A Word, Jr. and,  
Shannon F. Word

Adversary No. 6:15-ap-00120-CCJ

Plaintiff,

vs.

Internal Revenue Service and  
Mississippi State Tax Commission,

Defendants.

FINAL JUDGMENT

This adversary proceeding came before the Court for trial on the Complaint to Determine Dischargeability of Federal and State Income Tax Liability filed by the Plaintiffs, Robert A. Word and Shannon F. Word. Consistent with the Memorandum Opinion entered contemporaneously, it is

ORDERED:

1. Judgment is entered in favor of the Plaintiffs, Robert A. Word and Shannon F. Word and against Defendant, Internal Revenue Service as to the dischargeability of the amounts owed for 2009 federal income taxes.

2. Judgment is entered in favor of the Defendant, Internal Revenue Service and against Plaintiffs, Robert A. Word and Shannon F. Word as to the dischargeability of the amounts owed for 2010 federal income taxes.

3. The amounts owed by Plaintiffs, Robert A. Word and Shannon F. Word to Defendant, Internal Revenue Service for 2009 federal income taxes are discharged.

4. The amounts owed by Plaintiffs, Robert A. Word and Shannon F. Word to Defendant, Internal Revenue Service for 2010 federal income taxes are nondischargeable pursuant to Section 523(a)(1)(B) of the Bankruptcy Code.

The clerk is directed to serve a copy of this judgment on all interested parties.