

IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION

FRANK SMITH WALES, III	)	
	)	
Debtor.	)	Bk. No. 06:07-bk-00347-KSJ
	)	
_____	)	Chapter 7
	)	
FRANK SMITH WALES, III	)	
	)	
Plaintiff,	)	
	)	
v.	)	Adversary No. 6:07-ap-00016-KSJ ✓
	)	
UNITED STATES OF AMERICA	)	
INTERNAL REVENUE SERVICE	)	
	)	
Defendant.	)	

CONSENT FINAL JUDGMENT

The Plaintiff, Frank Smith Wales, III, and the Defendant, UNITED STATES OF AMERICA ("UNITED STATES") stipulate and consent as follows:

1. The Plaintiff/Debtor, Frank Smith Wales, III, is an individual who filed a petition for relief under Chapter 7 of the United States Bankruptcy Code on February 1, 2007.
2. The Defendant, UNITED STATES, is a creditor of the Plaintiff/Debtor, Frank Smith Wales, III, as defined in 11 U.S.C. Section 101 and is owed certain debts as set forth below.
3. This Court has jurisdiction over this proceeding pursuant to 28 U.S.C. Section 1334.

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4. This is a core proceeding under 28 U.S.C. Section 157(b)(2)(i). Venue is proper under 28 U.S.C. Section 1409(a).

5. The Plaintiff/Debtor, Frank Smith Wales, III, is indebted to the UNITED STATES, for income tax, penalties and interest for the years 1994, 1995, 1996, 1997, 1998 and 1999, as reported on tax returns that were filed more than three years prior to the date of the filing of the Debtor's petition; or if filed late including extensions, were filed more than two years prior to the date of the bankruptcy petition.

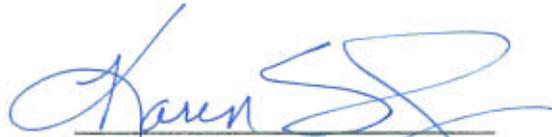
6. The Internal Revenue Service is not a proper party to this adversary proceeding and should be dismissed. The only party in interest in this proceeding is the UNITED STATES.

7. The parties further stipulate and agree that any federal tax liens, pre-petition notices of which were duly filed by the UNITED STATES, with respect to the Plaintiff's/Debtor's federal income tax liabilities for the 1994, 1995, 1996, 1997, 1998, and 1999 tax years continue to attach to all property and right to property owned by the Plaintiff/Debtor as of the date the petition was filed.

8. The assessed federal tax liabilities for the tax years 1994, 1995, 1996, 1997, 1998, and 1999, as detailed above, are not excepted from the discharge granted the debtors pursuant to the provisions of 11 U.S.C. § 727, and are, therefore, dischargeable.

9. That each party to this matter shall bear its own fees and costs, including attorney's fees and expenses.

DONE AND ORDERED in chambers at the United States Courthouse, Orlando, Florida  
on May 14, 2007

  
\_\_\_\_\_  
Karen S. Jennemann  
United States Bankruptcy Judge

Dated: March 21, 2007

/s/ Kevin E. Mangum  
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Dated: March 21, 2007

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