

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

FILED  
U.S. BANKRUPTCY COURT  
SEP 25 2002  
FBI

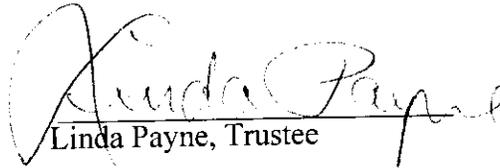
IN RE: )  
)  
TAYLOR, RONNIE ) CASE NO. 99-43218-S  
) CHAPTER 7  
)  
DEBTOR )

**TRUSTEE'S  
FINAL REPORT AND PROPOSED DISTRIBUTION**

LINDA PAYNE, trustee of the estate of the above-named Debtors, certifies to the Court and the United States Trustee, that the trustee has faithfully and properly fulfilled the duties of the office of the trustee, that the trustee has examined all proofs of claims as appropriate under the proposed distribution, and that the proposed distribution, attached hereto, is proper, and consistent with the law and rules of court.

Therefore, the trustee requests that the Final Report and Proposed Distribution be accepted.

Date: 8/15/02

  
Linda Payne, Trustee

+++++

**REVIEW BY UNITED STATES TRUSTEE**

I have reviewed the Trustee's Final Report and Proposed Distribution.

William T. Neary  
United States Trustee  
Eastern District of Texas

Dated: 10-28-02

  
By: \_\_\_\_\_

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION**

**IN RE:**

**TAYLOR, RONNIE**

**DEBTOR**

)  
)  
) **CASE NO. 99-43218-S**  
) **CHAPTER 7**  
)  
)

**TRUSTEE'S FINAL REPORT AND APPLICATION TO CLOSE CASE AND  
DISCHARGE TRUSTEE**

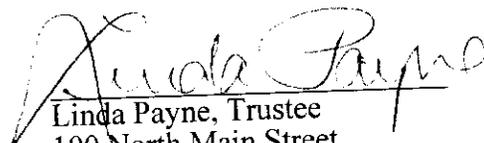
The Trustee of the estate presents the following final report:

1. The Trustee applies for commissions and expenses set forth in Schedule A and states: That they are reasonable and proper; that in the course of the performance of duties, the Trustee has advanced moneys from personal funds for expenses, and the Trustee has not been reimbursed.
2. The Trustee submits Form I as a summary of the assets and an estate property record. Any property scheduled under 11 U.S.C. Sec. 521(1) and not administered shall be deemed abandoned pursuant to 11 U.S.C. Sec. 554 (c).
3. The Trustee has reduced all assets of this estate to cash or otherwise lawfully disposed of them and the estate is ready to be closed.
4. The Trustee submits Form II as the account of estate cash receipts and disbursements.
5. There is no agreement or understanding between the Trustee and any other person for a division of the compensation sought by this application except as permitted by the Bankruptcy Code.
6. The Trustee requests approval of this final report.
7. The trustee has examined each and every claim filed and noted her approval of claims as filed, or she has filed objections to allowance or requests for reclassification.

8. The Trustee further requests that after final distribution of all moneys in accordance with the Trustee's Report of Final Distribution, and upon filing of a Supplemental Final Report and Account and certification by the U. S. Trustee the trustee be discharged from office and that the case be closed.

I declare under penalty of perjury that this Report and attached Schedules are true and correct to the best of my knowledge and belief.

Dated: 8/15/02

  
Linda Payne, Trustee  
100 North Main Street  
Paris, TX 75460-4171  
903 784 4393

**LINDA S. PAYNE**  
**U. S. Bankruptcy Trustee**  
**100 North Main Street**  
**Paris, TX 75460**  
**903 784 4393**

**FAX: 903 737 0586**

**email: [lpayne@moorefirm.com](mailto:lpayne@moorefirm.com)**

October 23, 2002

Mr. Bruce Campbell  
U. S. Trustee  
110 N. College  
Tyler, TX 75702

RE: Ronnie Taylor, Bankruptcy 99-43218

Dear Bruce:

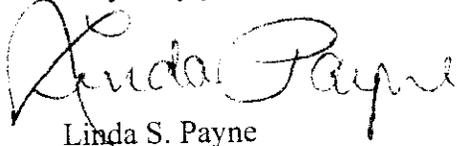
I wanted to let you know the specifics on the sale of real property in the above captioned case. This was a very unusual case in that the Internal Revenue Service obtained a Final Judgment on February 15, 2001 allowing the Chapter 7 trustee to sell the debtor's homestead. It also allowed for the trustee to receive fees. (I attached a copy of that Judgment to my Final Report.)

Before I went forward with selling the property I talked with your office because I do not normally sell property that is fully encumbered (nor does your office encourage such a sale). At the time the property was listed the State of Texas had filed an Objection to the claim of the Internal Revenue Service claiming that they should receive the proceeds from the sale of the property. Your office agreed that since there were two creditors claiming the proceeds it would be proper for me to sell the property and let the court decide which of the creditors should receive the funds so I proceeded with the process of selling the property.

When I was ready to close on the sale of property the issue had been resolved between the two creditors and the Internal Revenue Service received the funds. Trustee fees and expenses were withheld from the distribution to the IRS with their approval.

If you need any further information on this transaction please let me know.

Very truly yours,

  
Linda S. Payne

**SCHEDULE A-1**

Case Name: TAYLOR

Case Number:99-43218-S

A: **Receipts** -----\$149,765.62

**B. Disbursements**

1. Secured Creditors-----\$137,316.19

2. Administrative----- 511.00

3. Priority----- 0

4. Other----- 0

Total disbursements----- \$137,827.19

C. **Current Balance**-----\$ 11,938.43

**TRUSTEE'S FINAL REPORT CASE SUMMARY**

**TRUSTEE:**

**PAYNE**

COMMENTS:

CASE NAME:

TAYLOR, RONNIE

CASE NUMBER:

99-43218

DATE UST APPROVED:

10-18-02

ESTATE INCOME:

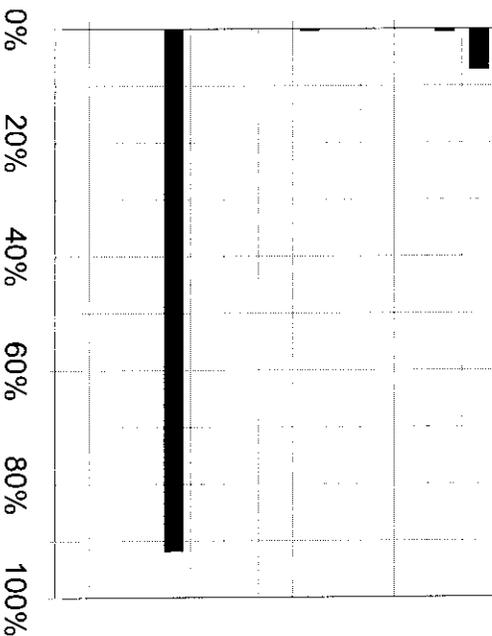
TOTAL RECEIPTS:

\$149,765.62

100.00%

ESTATE EXPENSES:

TRUSTEE'S COMMISSION	10,738.28	7.17%
TRUSTEE'S EXPENSES	896.62	0.60%
FIRM'S PROFESSIONAL FEES	0.00	0.00%
FIRM'S PROFESSIONAL EXPENSES	0.00	0.00%
OTHER ATTORNEY FEES	0.00	0.00%
OTHER PROFESSIONAL FEES	511.00	0.34%
COURT COSTS	0.00	0.00%
ESTATE EXPENSES(TAXES, ETC)	0.00	0.00%
PRIOR CHAPTER COSTS	0.00	0.00%
SECURED CLAIMS PAID	137,619.72	91.89%
PRIORITY CLAIMS PAID	0.00	0.00%
UNSECURED CLAIMS PAID	0.00	0.00%
OTHER(RETURN TO DEBTOR, ETC)	0.00	0.00%



UNSECURED CLAIMS ALLOWED

1,122.62

UNSECURED CLAIMS PAID

0.00

PERCENT RECOVERED FOR UNSECURED

0.00%

Form I

Individual Estate Property Record and Report  
Asset Cases

Case Number: 99-43218 DRS  
Case Name: TAYLOR, RONNIE C.  
Period Ending: 08/14/02

Trustee: (631540) LINDA S. PAYNE  
Filed (f) or Converted (c): 09/01/00 (c)  
\$341(a) Meeting Date: 10/27/00  
Claims Bar Date: 04/25/01

Ref. #	Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=\$554(a) abandon. DA=\$554(c) abandon.	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Lot on Lake Fork Sale noticed 3/25/02 - waiting for order. Property is not in the name of the debtor. Title company would not close and the people on the deed would not transfer to debtor. Cannot be sold by trustee. Abandon and let IRS foreclose. (See Footnote)	700.00	10,000.00	DA	0.00	FA
2	Checking account Living expenses	500.00	500.00	DA	0.00	FA
3	Household Goods (See Footnote)	1,000.00	2,000.00	DA	1,610.00	FA
4	Wearing apparel and jewelry	700.00	0.00	DA	0.00	FA
5	Guns (u) Not enough value to pick up and liquidate.	0.00	500.00	DA	0.00	FA
6	Life Insurance (u)	0.00	0.00	DA	0.00	FA
7	1999 F 350 Pickup	20,000.00	0.00	DA	0.00	FA
8	1989 Chevy Silverado (u) Not enough value to liquidate.	1,200.00	800.00	DA	0.00	FA
9	1988 Jeep (u) Not enough value to liquidate.	500.00	200.00	DA	0.00	FA
10	1989 1 ton (u) Not enough value to liquidate.	1,200.00	500.00	DA	0.00	FA
11	Tools of Trade	2,500.00	0.00	DA	0.00	FA



# Form 2

## Cash Receipts And Disbursements Record

Case Number: 99-43218 DRS  
 Case Name: TAYLOR, RONNIE C.  
 Taxpayer ID #: 13-7288091  
 Period Ending: 08/15/02

Trustee: LINDA S. PAYNE (631540)  
 Bank Name: JPMORGAN CHASE BANK  
 Account: 312-8580477-65 - Money Market Account  
 Blanket Bond: \$300,000.00 (per case limit)  
 Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
05/31/01	{12}	Chicago Title	Court approved sale of real property	1210-000	147,964.41		147,964.41
		The Stratton Group	Real Estate Agent Fees	3510-000	-9,900.00		147,964.41
		Collin County Tax Assessor	Court approved for closing				147,964.41
			Real Estate Taxes Court approved payment at closing	2820-000	-5,321.34		147,964.41
		Chicago Title	Closing Costs	2500-000	-1,814.25		147,964.41
06/05/01	1001	INTERNAL REVENUE SERVICE	Court Order 5/21/01 - Turnover of funds to IRS from sale of real property	2990-800		137,316.19	10,648.22
06/29/01	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.5000%	1270-000	54.23		10,702.45
07/31/01	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.5000%	1270-000	13.64		10,716.09
08/31/01	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.5000%	1270-000	13.66		10,729.75
09/21/01	{3}	Flusche Auction Company	Sale proceeds	1129-000	1,610.00		12,339.75
09/28/01	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.3000%	1270-000	12.76		12,352.51
10/31/01	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.1500%	1270-000	12.48		12,364.99
11/30/01	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.0500%	1270-000	10.91		12,375.90
12/06/01	1002	Flusche Auction Company	Court approved auctioneer fees - 11/28/01	3610-000		161.00	12,214.90
12/06/01	1003	Flusche Auction Company	Court approved auctioneer expenses - 11/28/01	3620-000		350.00	11,864.90
12/31/01	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.0500%	1270-000	10.75		11,875.65
01/31/02	Int	THE CHASE MANHATTAN BANK	Interest posting at 0.9500%	1270-000	10.04		11,885.69
02/28/02	Int	THE CHASE MANHATTAN BANK	Interest posting at 0.8500%	1270-000	8.14		11,893.83
03/29/02	Int	THE CHASE MANHATTAN BANK	Interest posting at 0.8500%	1270-000	8.59		11,902.42

Subtotals : \$149,729.61

\$137,827.19

{ Asset reference(s)

Cash Receipts And Disbursements Record

Case Number: 99-43218 DRS  
 Case Name: TAYLOR, RONNIE C.  
 Taxpayer ID #: 13-7288091  
 Period Ending: 08/15/02

Trustee: LINDA S. PAYNE (631540)  
 Bank Name: JPMORGAN CHASE BANK  
 Account: 312-8580477-65 - Money Market Account  
 Blanket Bond: \$300,000.00 (per case limit)  
 Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
04/30/02	Int	THE CHASE MANHATTAN BANK	Interest posting at 0.85000%	1270-000	8.32		11,910.74
05/31/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.80000%	1270-000	8.31		11,919.05
06/28/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.80000%	1270-000	7.84		11,926.89
07/31/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.80000%	1270-000	8.11		11,935.00
08/15/02	Int	JPMORGAN CHASE BANK	Current Interest Rate is 0.75000%	1270-000	3.43		11,938.43
08/15/02		To Account #312858047766	Final Report	99999-000		11,938.43	0.00

**ACCOUNT TOTALS**  
 Less: Bank Transfers 149,765.62      149,765.62      \$0.00  
 0.00      11,938.43  
**Subtotal** 149,765.62      137,827.19      0.00  
 Less: Payments to Debtors  
**NET Receipts / Disbursements** \$149,765.62      \$137,827.19

**Form 2**

**Cash Receipts And Disbursements Record**

Case Number: 99-43218 DRS  
 Case Name: TAYLOR, RONNIE C.  
 Taxpayer ID #: 13-7288091  
 Period Ending: 08/15/02

Trustee: LINDA S. PAYNE (631540)  
 Bank Name: JPMORGAN CHASE BANK  
 Account: 312-8580477-66 - Checking Account  
 Blanket Bond: \$300,000.00 (per case limit)  
 Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
08/15/02		From Account #312858047765	Final Report	9999-000	11,938.43		11,938.43

**ACCOUNT TOTALS**  
 Less: Bank Transfers 11,938.43  
 Subtotal 0.00  
 Less: Payments to Debtors 0.00  
**NET Receipts / Disbursements \$0.00**

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
MMA # 312-8580477-65	149,765.62	137,827.19	0.00
Checking # 312-8580477-66	0.00	0.00	11,938.43
	<b>\$149,765.62</b>	<b>\$137,827.19</b>	<b>\$11,938.43</b>

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

FILED  
U.S. BANKRUPTCY COURT  
EASTERN DISTRICT OF TX

2001 NOV 27 AM 8:40

CLERK, U.S. BANKRUPTCY  
COURT

BY MW DEPUTY

IN RE:

RONNIE TAYLOR

DEBTOR

)  
)  
) CASE NO. 99-43218-S  
) CHAPTER 7  
)  
)

FOR

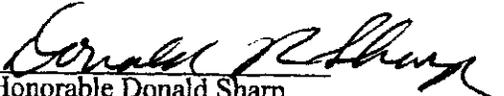
NOV 28 2001

**ORDER**  
**APPROVING COMPENSATION OF AUCTIONEER**

After consideration of the Application for Compensation of Auctioneer filed by the trustee in the above referenced case and all parties of interest being noticed and no objections being filed and the Court having considered the same, finds that such is meritorious and should be granted. It is therefore:

ORDERED, ADJUDGED AND DECREED that the trustee is to pay Flusche Auction Service \$161.00 in fees and \$350.00 in expenses for services rendered to the estate.

Dated: November 27, 2001

  
Honorable Donald Sharp  
U. S. Bankruptcy Judge

PAID  
12/6  
1002 - 161.00  
1003 350.00

88

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

FILED  
CLERK OF BANKRUPTCY COURT

01 MAY 21 PM 4:17

IN RE:

RONNIE C. TAYLOR

DEBTOR

)  
)  
) CASE NO. 99-43218-S  
) CHAPTER 7  
)  
)

CLERK OF BANKRUPTCY COURT

BY: *[Signature]* DEPUTY

FON

MAY 22 2001

ORDER ON  
TRUSTEE'S AMENDED APPLICATION TO SELL PROPERTY OF THE  
ESTATE  
3808 TOWNBLUFF, PLANO, TEXAS  
FREE AND CLEAR OF ALL LIENS, CLAIMS AND ENCUMBRANCES

The Court having considered the foregoing Trustee's Application to Sell Property of the Estate, Free and Clear of All Liens, Claims and Encumbrances; the same being noticed to all creditors and parties in interests and no objections being filed, it is hereby:

ORDERED that Linda Payne, trustee herein, is authorized to sell the following property to Sheldon Scott Darden:

Lot 3, Block 5, of Parker Road Estates West No. 3-W, an addition to the City of Plano, Collin County, Texas according to the revised map recorded in Volume 11, Page 45, Map Records, Collin County, Texas; also known as 3808 Townbluff Drive, Plano, Texas 75023

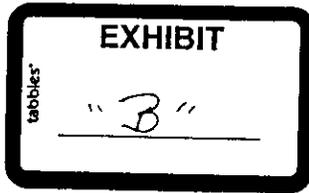
Specifics of the sale are:

1. Selling price: \$165,000.00.
2. Property is be sold "as is".
3. The Trustee makes no warranties of any kind.
4. Closing will take place at Chicago Title Company.
5. All normal costs and real estate fees will be paid at closing.
6. All proceeds from this sale after reasonable costs of sale, any ad valorem Taxes and Chapter 7 Trustee fees (after application to this court) shall be turned over to the Internal Revenue Service by the trustee as Ordered in The Final Judgment entered on February 15, 2001 by this Court.

*See page 5 of Final Judgment* ★

Dated: May 21, 2001

*[Signature]*  
Honorable Donald Sharp  
United States Bankruptcy Judge



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

FILED  
U.S. BANKRUPTCY COURT  
EASTERN DISTRICT OF TX

2001 FEB 15 AM 8:23

IN RE:  
RONNIE C. TAYLOR  
(SOCIAL SECURITY NO. 459-74-1615),  
DEBTOR.

\* CASE NO. 99-43218-DRS-7  
\*  
\*  
\* CHAPTER 7

CLERK, U.S. BANKRUPTCY  
COURT  
BY *mk* DEPUTY

UNITED STATES OF AMERICA  
(INTERNAL REVENUE SERVICE),  
PLAINTIFF,  
VS.  
RONNIE C. TAYLOR,  
KENDRA McCLAIN-TAYLOR,  
also known as KENDRA KAY McCLAIN,  
and CITIFINANCIAL CORPORATION,  
DEFENDANTS.

\*  
\*  
\*  
\* ADV. NO. 00-4073  
\*  
\*  
\*

FOD  
FEB 15 2001

FINAL JUDGMENT

Plaintiff United States of America (Internal Revenue Service), a creditor and party-in-interest, having moved for a final judgment against Defendants Ronnie C. Taylor (Debtor), Kendra McClain-Taylor, also known as Kendra Kay McClain ("Mrs. Taylor"), and CitiFinancial, Inc., formerly known as CitiFinancial Corporation ("CitiFinancial"). For the reasons stated in the United States' motion for entry of final judgment, the Court granted the motion and now enters this Final Judgment. Therefore,

IT IS ORDERED, ADJUDGED AND DECREED that Debtor/Defendant Ronnie C. Taylor ("the Debtor") is indebted to the IRS the amount of \$200,560.03 plus statutory additions thereon from October 4, 1999 (bankruptcy petition date) until paid, and the Court finds that the balances owed by the Debtor to the IRS for federal taxes that were assessed pre-petition are as follows:

Income (1040)	Period Ending	Assessed Tax Penalty & Interest	Assessed Tax	Assessed Tax
Income (1040)	12/31/87	\$4,107.00	\$4,305.87	\$18,441.45
Income (1040)	12/31/88	\$10,470.00	\$684.04	\$23,770.62
Income (1040)	12/31/89	\$8,622.00	\$4,678.54	\$14,968.45
Income (1040)	12/31/90	\$8,338.77	\$4,639.69	\$12,116.23
Income (1040)	12/31/91	\$7,189.00	\$3,828.61	\$8,523.25
Income (1040)	12/31/92	\$9,506.00	\$4,863.75	\$9,449.13
Income (1040)	12/31/93	\$9,379.00	\$3,581.86	\$6,408.08
Income (1040)	12/31/94	\$5,335.00	\$2,873.13	\$3,291.33
Income (1040)	12/31/95	\$7,132.00	\$1,320.82	\$2,736.41

**Total Amount of IRS Secured Claim: \$200,560.03 + statutory additions from 10/4/99 until paid.**

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Debtor Ronnie C. Taylor shall pay the United States of America (Internal Revenue Service) the amount of **\$200,560.03**, plus statutory additions from October 4, 1999 until paid, which represents the Debtor's federal income (1040) tax liabilities for the periods and in the amounts listed above and no other tax liabilities.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that interest and penalty will continue to accrue on the **\$200,560.03** IRS Secured Claim, after October 4, 1999 at the statutory rate until the delinquency is paid.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the IRS Secured Claim consists of federal income (1040) tax liabilities assessed against the Debtor, that the Debtor cannot dispute in any manner in the future in this or any other proceeding.

IT IS ORDERED, ADJUDGED AND DECREED that the Court finds that it has jurisdiction over Mrs. Taylor and CitiFinancial and may enter this Judgment against them with respect to the claims made by the United States in its adversary complaint, and that, by answering the complaint, Mrs. Taylor and CitiFinancial subjected themselves to the jurisdiction of this Court.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Court finds that, prepetition, the United States (Internal Revenue Service) filed valid federal tax liens against the Debtor that secure the IRS Secured Claim, and these liens are in favor of the United States (Internal Revenue Service) upon all the Debtor's property and rights to property, whether real or personal, regardless of the record ownership of the property, and the Debtor agrees not to dispute these liens and/or the lien rights of the United States (Internal Revenue Service) in any manner in the future.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the federal tax liens for the tax liabilities referred to herein attach to all property, real and personal, located at 3808 Townbluff Drive in Collin County, Plano, Texas 75023 (hereafter "the Real Property", more particularly described on the attached Exhibit 1); and that the Real Property is property of this bankruptcy estate.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that valid federal tax liens were filed against Debtor/Defendant Ronnie C. Taylor and Mrs. Taylor that encumber the Real Property; and that these tax liens have priority over all other creditors holding liens against the Real Property and all parties with an interest in the Real Property.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED, and the Court finds, that Mrs. Taylor is jointly and severally liable for the income (1040) taxes that were assessed against her and Debtor/Defendant Ronnie C. Taylor for the 1995 tax year, in the amount of \$7,132.00, plus pre-

petition penalty thereon in the amount of \$1,320.82 and pre-petition interest thereon in the amount of \$2,736.41, with statutory additions thereon from the October 4, 1999 petition date until paid.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States (Internal Revenue Service) may file additional federal tax liens (including, but not limited to, nominee liens) against the Debtor to secure the amount of this Judgment and to enforce this Judgment.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States (Internal Revenue Service) does not waive, forfeit, or relinquish the right to conduct any audit examinations pertaining to any of Debtor's tax liabilities, whether referenced herein or not, including, but not limited to, an audit of the Debtor's 1997, 1998, and 1999 federal income (1040) tax returns.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States (Internal Revenue Service) is not precluded from pursuing the Debtor for payment of any other federal tax liabilities not specified herein, including, but not limited to, Debtor's unassessed federal income (1040) tax liabilities for tax years 1997, 1998, and 1999.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that, pursuant to Federal Rule of Civil Procedure 54, applicable through Federal Rule of Bankruptcy Procedure 7054, all costs shall be charged to the party incurring same, including attorneys' fees.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the above-referenced federal income (1040) tax liabilities assessed against the Debtor, including interest and pre-petition penalties, are not herein discharged and are non-dischargeable as a matter of law, under 11 U.S.C. Sections 523(a)(1)(C), in this and any other proceeding pending now or filed hereafter.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Court finds that the federal tax liens filed against Debtor Ronnie C. Taylor for unpaid income (1040) tax for tax years

1987-1995, attach to all assets in which he has an interest, and that such assets are subject to seizure, sale, and any other collection activity to satisfy the amounts awarded in this Judgment.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Court finds that Defendant Kendra McClain-Taylor, also known as Kendra Kay McClain (hereafter "Kendra Taylor"), has record title to the Real Property, subject to federal tax liens filed against the Debtor and Kendra Taylor.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Court finds that the federal tax liens filed against Debtor Ronnie C. Taylor encumber the Real Property.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Real Property shall be sold by the Chapter 7 Trustee, and that the net sales proceeds (after payment of reasonable costs of sale, any ad valorem taxes, and Chapter 7 Trustee fees, if any) from the sale of the Real Property shall be turned over to the United States and applied to the federal income (1040) tax debts of Ronnie C. Taylor and Kendra Taylor for tax years 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, and 1995.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mrs. Taylor may not sell the Real Property, but must sign any papers necessary to effectuate the sale by the Chapter 7 Trustee, within a reasonable time of the presentment of those papers to her by the Chapter 7 Trustee.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States shall have the right to approve or reject any contracts for the sale of the Real Property before it is sold by the Chapter 7 Trustee, and that the costs of sale shall be reasonable.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the deed of trust lien held by CitiFinancial that encumbers the Real Property is subordinate and inferior to the federal tax liens

filed against Defendants Ronnie C. Taylor and Kendra McClain-Taylor, also known as Kendra Kay McClain, that encumber the Real Property.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States of America (Internal Revenue Service) will have additional time for collecting the federal tax liabilities referred to herein per Internal Revenue Code [26 U.S.C.] § 6503(h).

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Judgment shall survive the dismissal or conversion of this case and remain fully enforceable, and all provisions of this Judgment are **res judicata**.

SIGNED this 14th day of February, 2001.

  
HONORABLE DONALD R. SHARP  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT 1**

**LOT 3, BLOCK 5, OF PARKER ROAD ESTATES WEST NO. 3-W, AN  
ADDITION TO THE CITY OF PLANO, COLLIN COUNTY, TEXAS  
ACCORDING TO THE REVISED MAP RECORDED IN VOLUME 11, PAGE  
45, MAP RECORDS, COLLIN COUNTY, TEXAS;**

**ALSO KNOWN AS 3808 TOWNBLUFF DRIVE, PLANO, TEXAS 75023.**

**SCHEDULE B**

TRUSTEE COMPENSATION:

Total Receipts \$149,765.62

25% of first \$5,000.00 = \$ 1,250.00  
10% over \$5,000.00 and 4,500.00  
under \$50,000 =  
5% over \$50,000.00 and 4,988.28  
under \$1,000,000.00 = 0  
3% over \$1,000,000.00 = 0

Total Trustee Fees = \$ 10,738.28\*\*

Agreed to by Internal Revenue Service. See Order on Sale and Final Judgment attached to this Final Application.

UNREIMBURSED EXPENSES: (SEE EXHIBIT "A")

Recording Fees-----	\$
Premium on bond-----	
Travel-----	308.00
Clerical & Stenographic-----	202.50
Copies-----	301.00
Postage-----	70.87
Certified Mail (1)-----	
Court Certification-----	
Federal Express-----	14.25

TOTAL UNREIMBURSED EXPENSES-\$ 896.62

RECORDS:

Trustee did not take possession of business or personal records of the debtor.

\_\_\_\_\_  
X  
\_\_\_\_\_

Trustee did take possession of business or personal records of the debtor.

Notice given to debtor on \_\_\_\_\_  
to pick up business or personal records in hands of trustee. If not picked up within 30 days such records or work files may be destroyed.

Exhibit "A"  
 Expenses of RONNIE TAYLOR, 99-43218-S

Travel:

341(a)- Plano (10/27/00)- 220 miles  
 Continued 341(a) (11/28/00) – 220 miles  
 Continued 341(a (12/29/00) – Plano – 220 miles  
 Plano – meet with Realtor at 3808 Townbluff Drive, Plano – 220 miles

880 miles @ 0.35 per mile = \$308 .00

<u>Secretarial, Copies &amp; Postage:</u>	<u>Copies</u>	<u>Postage</u>
Motion for Extension of Deadlines 0.50	15	1.57
Application to Employ Real Estate Agent 0.50	20	.89
Application to Sell Property of The Estate Free and Clear of all Liens (Townbluff) 3.10	220	8.20
Amended Application to Sell Property of The Estate Free and Clear of all Liens (Townbluff) 3.10	440	28.80
Application to Sell Property of the Estate Free and Clear of all Liens (Sun Eagle) 2.90	108	6.53
Application to Employ Auctioneer 0.50	20	.89
Application to Sell Personal Property Free and Clear of all Liens 1.75	84	6.26
Report of Sale and Application for Compensation of Auctioneer 2.40	129	9.46

Final Report 3.00	120	3.95
Distribution Checks 1.00	3	.37
Supplemental Final Report 1.50	45	3.95

Totals:

Travel =880 miles @ 0.35 per mile-----	\$ 308.00
Secretarial =20.25 hrs @ \$10.00 per hour -----	202.50
Copies =1,204 @ \$0.25 each -----	301.00
Postage-----	70.87
Federal Express – Chicago Title-----	14.25

**Total = \$896.62**

**SCHEDULE C  
EXPENSES OF ADMINISTRATION**

	AMOUNT CLAIMED	AMOUNT PAID	AMOUNT DUE
1. 11 U.S.C. Sec 507(a)(1) <u>Court Cost and Fees</u>			
A. Notice & Claim Fees \$			
B. Adv. filing fees			
C. Quarterly Chapt 11			
2. 11 U.S.C. Sec 503(b)(1)(a) <u>Preservation of estate</u>			
A. Transportation			
B. Storage			
C. Wages			
D. Estates share FICA			
E. Watchman			
F. Insurance			
G. Upkeep			
H. Advertising			
I. Expenses in Sale of Real Estate			
J. Trustee's Bond			
3. 11 U.S.C. Sec.503(b)(2) <u>Post-Petition Taxes and related penalties</u>			
4. 11 U.S.C. Sec.503(b)(2) <u>Compensation and Reimbursement</u>			
A. Trustee Fees	10,738.28	0	10,738.28
B. Trustee Expenses	896.62	0	896.62
C. Attorney to Trustee			
D. Expenses for Attorney			
E. Attorney to Debtor			
F. Expenses for Attorney			
G. Auctioneers Fees	161.00	161.00	
Auctioneers Expenses	350.00	350.00	
H. Appraiser			
I. Accountant			

5. 11 U.S.C. Sec.503(b)(3)  
Expenses of Creditors  
or Committees

6. 11 U.S.C. Sec 503(b)(4)  
Compensation of professionals  
for creditors or committees

7. Other

TOTAL-----	\$12,145.90	511.00	11,634.90
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**SCHEDULE D**

**PRIORITY CLAIMS OTHER THAN ADMINISTRATIVE EXPENSES  
IN THE FOLLOWING ORDER OF PRIORITY**

	(1) Claim No.	(2) Amt. Claimed	(3) Amt. Allowed	(4) Amt. Paid	(5) Amt. Due
1. For Credit Extended Sec364(e)(1)					
2. Claims from failure of adequate protection Sec.307(a)(b)					
3. "Gap Claims" Sec.507(a)(2)					
4. Wages, etc. Sec.507(a)(3)					
5. Contributions to benefit plans Sec.507(a)(4)					
6. Engaged in raising of grain or fisherman Sec.507(a)(5)					
7. Consumer deposits Sec.507(a)(6)					
8. Alimony or support of child Sec 507(a)(7)					
7. Taxes Sec.507(a)(8)					
Internal Revenue Service	2	28,151.00	ALL	0	28,151.00
Internal Revenue Service	3	28,151.00	0	0	0
Internal Revenue Service	4	63,119.92	ALL	0	63,119.92
(Remainder of Claim # 4 is secured)					
State of Texas	5	73,101.61	ALL	0	73,101.61
Attorney General	6	75,704.33	ALL	0	75,704.33
<b>TOTAL PRIORITY CLAIMS</b>		<b>268,227.86</b>	<b>240,076.86</b>	<b>0</b>	<b>240,076.86</b>

**SCHEDULE E**

**SECURED CLAIMS**

	(1)	(2)	(3)	(4)	(5)
Claim Creditor No.	Amt of Claim	Amt. Not Determined	Amt. Allowed	Amt. Paid	Amt Due
4 Internal Revenue Service	137,619.72	0	ALL	137,316.19	303.53

Total of ALLOWED Secured Claims \$137,619.72

-----  
Total UNSECURED CLAIMS Allowed: \$ 1,122.62

## Eastern District of Texas Claims Register

**99-43218 Ronnie C. Taylor**  
**Honorable Donald R. Sharp**  
**Debtor Name: TAYLOR, RONNIE C.**

<b>Claim No: 1</b>	Creditor Name: Capital One Financial P.O. Box 85167 Richmond, VA 23285	Last Date to File Claims: 04/25/2001 Last Date to File (Govt): Filing Status: Disallow Docket Status: Late:
Claim Date: 02/02/2000	Amends Claim No: 0 Amended By Claim No:	Duplicates Claim No: 0 Duplicated By Claim No:
<b>Class</b>	<b>Amount Claimed</b>	<b>Amount Allowed</b>
Unsecured	9 \$1122.62	
Secured	\$0.00	
Priority	\$0.00	
Unknown	\$0.00	
Admin	\$0.00	
<b>Total</b>	<b>\$1122.62</b>	
<i>Description:</i>		
<i>Remarks:</i> Converted from BANCAP.		

<b>Claim No: 2</b>	Creditor Name: Internal Revenue Service SpecialProceduresMailCode5020 1100 Commerce Street, MC5020DAL Dallas, TX 75242	Last Date to File Claims: 04/25/2001 Last Date to File (Govt): Filing Status: Allow Docket Status: Late:
Claim Date: 02/22/2000	Amends Claim No: 0 Amended By Claim No:	Duplicates Claim No: 0 Duplicated By Claim No:
<b>Class</b>	<b>Amount Claimed</b>	<b>Amount Allowed</b>
Unsecured	\$0.00	
Secured	\$0.00	
Priority	\$0.00	
Unknown	P \$28151.00	1998 TAYLOR
Admin	\$0.00	
<b>Total</b>	<b>\$28151.00</b>	
<i>Description:</i> claim filed for IRS by Debtor ; .		
<i>Remarks:</i> Converted from BANCAP.		

	Creditor Name: Internal Revenue Service Last Date to File Claims: 04/25/2001
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<b>Claim No: 3</b>	SpecialProceduresMailCode5020 1100 Commerce Street,MC5020DAL Dallas, TX 75242	Last Date to File (Govt): Filing Status: Allow Docket Status: Late:
Claim Date: 02/22/2000	Amends Claim No: 0 Amended By Claim No:	Duplicates Claim No: 0 Duplicated By Claim No:
<b>Class</b>	<b>Amount Claimed</b>	<b>Amount Allowed</b>
Unsecured	\$0.00	
Secured	\$10151.00	<i>Duplicate of 2</i>
Priority	\$0.00	
Unknown	\$18000.00	
Admin	\$0.00	
<b>Total</b>	<b>\$28151.00</b>	
Description: CLAIM FILED BY DEBTOR ON BEHALF OF IRS ; .		
Remarks: Converted from BANCAP.		

<b>Claim No: 4</b>	Creditor Name: Internal Revenue Service SpecialProceduresMailCode5020 1100 Commerce Street,MC5020DAL Dallas, TX 75242	Last Date to File Claims: 04/25/2001 Last Date to File (Govt): Filing Status: Allow Docket Status: Late:
Claim Date: 03/02/2000	Amends Claim No: 0 Amended By Claim No:	Duplicates Claim No: 0 Duplicated By Claim No:
<b>Class</b>	<b>Amount Claimed</b>	<b>Amount Allowed</b>
Unsecured	\$200739.64	
<del>Secured</del>	<del>137,619.72</del> \$0.00	<i>Secured</i>
<del>Priority</del>	<del>63,119.92</del> \$0.00	<i>Secured 137,316<sup>n</sup></i>
Unknown	\$0.00	<i>Personal 303 53</i>
Admin	\$0.00	<i>Post is priority</i>
<b>Total</b>	<b>\$200739.64</b>	
Description:		
Remarks: Converted from BANCAP.		

<b>Claim No: 5</b>	Creditor Name: The State of Texas Office of the Atty General c/o George M. Barnes , AAG 1600 Pacific, Ste. 700 Dallas, Tx 75201	Last Date to File Claims: 04/25/2001 Last Date to File (Govt): Filing Status: Allow Docket Status: Late:
Claim Date: 03/29/2000	Amends Claim No: 0 Amended By Claim No:	Duplicates Claim No: 0 Duplicated By Claim No:
<b>Class</b>	<b>Amount Claimed</b>	<b>Amount Allowed</b>
Unsecured	\$0.00	

Secured	\$0.00	
Priority	\$0.00	
Unknown	\$73101.61	
Admin	\$0.00	
<b>Total</b>	<b>\$73101.61</b>	
<i>Description:</i>		
<i>Remarks:</i> Converted from BANCAP.		

<b>Claim No: 6</b>	<i>Creditor Name:</i> The Attorney General of Texas o/b/o Melinda Katz P.O. Box 659791 San Antonio, TX 78265-9941	<i>Last Date to File Claims:</i> 04/25/2001 <i>Last Date to File (Govt):</i> <i>Filing Status:</i> Allow <i>Docket Status:</i> <i>Late:</i>
<i>Claim Date:</i> 02/23/2001	<i>Amends Claim No:</i> 0 <i>Amended By Claim No:</i>	<i>Duplicates Claim No:</i> 0 <i>Duplicated By Claim No:</i>
<b>Class</b>	<b>Amount Claimed</b>	<b>Amount Allowed</b>
Unsecured	\$75704.33	
Secured	\$0.00	
Priority	\$0.00	
Unknown	\$0.00	
Admin	\$0.00	
<b>Total</b>	<b>\$75704.33</b>	
<i>Description:</i>		
<i>Remarks:</i> Converted from BANCAP.		

### Claims Register Summary

**Case Name:** Ronnie C. Taylor  
**Case Number:** 1999-43218  
**Chapter:** 7  
**Date Filed:** 10/04/1999  
**Total Number Of Claims:** 6

	<b>Total Amount Claimed</b>	<b>Total Amount Allowed</b>
<b>Unsecured</b>	\$277566.59	
<b>Secured</b>	\$10151.00	
<b>Priority</b>	\$0.00	
<b>Unknown</b>	\$119252.61	
<b>Administrative</b>	\$0.00	
<b>Total</b>	<b>\$406970.20</b>	

<b>PACER Service Center</b>			
<b>Transaction Receipt</b>			
08/15/2002 11:37:41			
<b>PACER Login:</b>	lp0143	<b>Client Code:</b>	
<b>Description:</b>	SearchClaims	<b>Case Number:</b>	99-43218
<b>Billable Pages:</b>	3	<b>Cost:</b>	0.21

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION**

<b>IN RE:</b>	)	
<b>TAYLOR, RONNIE</b>	)	
	)	<b>CASE NO. 99-43218-S</b>
	)	<b>CHAPTER 7</b>
<b>DEBTOR</b>	)	

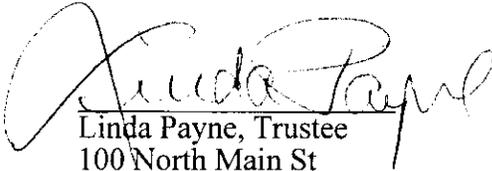
**TRUSTEE'S REPORT OF  
PROPOSED FINAL DISTRIBUTIONS**

The undersigned trustee of the estate hereby submits to the Court and to the United States Trustee this Report of Proposed Final Distributions.

1. The Court has entered orders which have become final, and which dispose of all objections to claims, all objections to the trustee's Final Report, all applications for compensation, and all other matters which must be determined by the Court before final distribution can be made.

2. The trustee proposes to make final distribution of the funds of the estate as follows, and will make such distribution upon certification by the U. S. Trustee unless written objection thereto is filed and served on the trustee and on the U. S. Trustee.

1. Balance on hand		\$11,938.43
2. Administrative Expenses to be paid (see attached schedule of payees and amounts)	\$11,634.90	
3. Priority Claims to be paid (see attached schedule of payees and amounts)	\$	
4. Secured Claims to be paid (see attached schedule of payees and amounts)	\$ 303.53	
5. Unsecured Claims to be paid (see attached schedule of payees and amounts)	\$	
6. Miscellaneous distributions to be paid (see attached schedule of payees and amounts)	\$	
7. Total Distributions to be made	\$11,938.43	
8. Zero Balance		\$ 0

  
 Linda Payne, Trustee  
 100 North Main St  
 Paris, TX 75460

## Claims Proposed Distribution

**Case: 99-43218 TAYLOR, RONNIE C.**

**Case Balance:** \$11,938.43      **Total Proposed Payment:** \$11,938.43      **Remaining Balance:** \$0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
4	Internal Revenue Service	Secured	137,316.19	137,316.19	137,316.19	0.00	0.00	11,938.43
4(A)	INTERNAL REVENUE SERVICE	Secured	303.53	303.53	0.00	303.53	303.53	11,634.90
	Flusche Auction Company	Admin Ch. 7	161.00	161.00	161.00	0.00	0.00	11,634.90
	<3610-00 Auctioneer for Trustee Fees (including buyers premiums)>							
	Flusche Auction Company	Admin Ch. 7	350.00	350.00	350.00	0.00	0.00	11,634.90
	<3620-00 Auctioneer for Trustee Expenses>							
	LINDA S. PAYNE	Admin Ch. 7	896.62	896.62	0.00	896.62	896.62	10,738.28
	<2200-00 Trustee Expenses>							
	LINDA S. PAYNE	Admin Ch. 7	10,738.28	10,738.28	0.00	10,738.28	10,738.28	0.00
	<2100-00 Trustee Compensation>							
2	Internal Revenue Service	Priority	28,151.00	28,151.00	0.00	28,151.00	0.00	0.00
3	Internal Revenue Service	Priority	28,151.00	0.00	0.00	0.00	0.00	0.00
5	The State of Texas	Priority	73,101.61	73,101.61	0.00	73,101.61	0.00	0.00
6	The Attorney General of Texas	Priority	75,704.33	75,704.33	0.00	75,704.33	0.00	0.00
4(B)	INTERNAL REVENUE SERVICE	Priority	63,119.92	63,119.92	0.00	63,119.92	0.00	0.00
1	Capital One Financial	Unsecured	1,122.62	1,122.62	0.00	1,122.62	0.00	0.00
<b>Total for Case 99-43218 :</b>			<b>\$419,116.10</b>	<b>\$390,965.10</b>	<b>\$137,827.19</b>	<b>\$253,137.91</b>	<b>\$11,938.43</b>	

### CASE SUMMARY

	Amount Filed	Amount Allowed	Paid to Date	Proposed Payment	% paid
<b>Total Administrative Claims :</b>	\$12,145.90	\$12,145.90	\$511.00	\$11,634.90	100.000000%
<b>Total Priority Claims :</b>	\$268,227.86	\$240,076.86	\$0.00	\$0.00	0.000000%
<b>Total Secured Claims :</b>	\$137,619.72	\$137,619.72	\$137,316.19	\$303.53	100.000000%
<b>Total Unsecured Claims :</b>	\$1,122.62	\$1,122.62	\$0.00	\$0.00	0.000000%