



SO ORDERED.

SIGNED this 01 day of December, 2006.

ROBERT E. NUGENT
UNITED STATES CHIEF BANKRUPTCY JUDGE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF KANSAS**

IN RE:)	
)	
JOHNNY DEAN PRITCHARD,)	Case No. 05-10608
)	Chapter 7
Debtor.)	
_____)	
)	
LARRY SORENSEN, TERESA SORENSEN,)	
and JENNIFER PRITCHARD,)	
)	
Plaintiffs,)	
v.)	Adv. No. 05-5139
)	
JOHNNY DEAN PRITCHARD,)	
)	
Defendant.)	
_____)	

JUDGMENT ON DECISION

Plaintiffs seek to except two debts from debtor’s discharge. Plaintiff Jennifer Pritchard asserts that a \$1,000 attorney fee award entered against her ex-husband, Johnny Pritchard, in post-

divorce proceedings is nondischargeable under 11 U.S.C. § 523(a)(5). Plaintiffs Larry Sorensen and Teresa Sorensen assert that a loan made by them to Johnny Pritchard to pay an income tax obligation of \$9,192 is nondischargeable under 11 U.S.C. § 523(a)(14) and § 523(a)(1)(C). Trial on these discharge exceptions was held on July 18, 2006.

The Court concludes that there is insufficient evidence that the \$1,000 attorney's fees awarded in the post-divorce proceeding was intended by the domestic court to be a support obligation or is actually in the nature of support or maintenance. Johnny's \$1,000 debt owed to Jennifer Pritchard is therefore discharged. JUDGMENT is entered in favor of defendant on the § 523(a)(5) discharge exception.

With respect to the Sorensens' claim for nondischargeability of the debt Johnny incurred to pay a \$9,192 income tax assessment and penalty, the Court finds by a preponderance of the evidence that defendant willfully evaded the tax by intentionally and consciously not reporting some \$123,000 inherited upon his father's death as income. Johnny's debt to the Sorensens is therefore excepted from discharge under § 523(a)(14) and § 523(a)(1)(C). JUDGMENT is entered in favor of Larry and Teresa Sorensen and against defendant on this claim in the amount of \$7,813, the amount due on the nondischargeable debt after application of payments, together with interest accruing at the legal rate from November 22, 2004 until paid.

JUDGMENT is therefore entered GRANTING IN PART AND DENYING IN PART the plaintiffs' complaint as set forth above.

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