

# United States Court of Appeals For the First Circuit

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No. 14-1328

IN RE: BRIAN S. FAHEY,

Debtor

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BRIAN S. FAHEY,

Appellant,

v.

MASSACHUSETTS DEPARTMENT OF REVENUE,

Appellee.

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No. 14-1350

IN RE: TIMOTHY P. PERKINS,

Debtor

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TIMOTHY P. PERKINS,

Appellant,

v.

MASSACHUSETTS DEPARTMENT OF REVENUE,

Appellee.

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No. 14-9002

IN RE: ANTHONY M. GONZALEZ,

Debtor

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ANTHONY M. GONZALEZ,

Appellee,

v.

MASSACHUSETTS DEPARTMENT OF REVENUE.

Appellant.

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No. 14-9003

IN RE: JOHN T. BROWN,

Debtor

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JOHN T. BROWN,

Appellee,

v.

MASSACHUSETTS DEPARTMENT OF REVENUE,

Appellant.

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**ERRATA SHEET**

The opinion of this Court issued on February 18, 2015 is amended as follows:

On page 15, line 18, following the word "definition," the following phrase is inserted: of the word "duly"