



proceedings as follows:

Upon remand, the Bankruptcy Court shall address the following issues:

- 1) Whether the Consent Order constitutes an adjudication of the claim of the IRS sufficient to override the *in re Gurwitch*, 794 F. 2d 584 (11th Cir. 1986) case rationale, and
- 2) Whether the tax debt of the debtor that the IRS asserts is owed, is a tax debt described in Section 523 of the Bankruptcy Code.

Accordingly, this action is remanded to the United States Bankruptcy Court for the Southern District of Alabama for further proceeding consistent with this Order. *See, e.g., Hage v. Salkin*, 2012 WL 718644, 4 (S.D. Fla. March 6, 2012) (“As the Bankruptcy Court has not heard argument on this issue, this Court remands the case because the Bankruptcy Court needs to make additional findings under the new law in order to require a foreclosure sale rather than a charging order.”).

**DONE and ORDERED** this the 14th day of May, 2012.

/s/ Kristi K. DuBose  
**KRISTI K. DuBOSE**  
**UNITED STATES DISTRICT JUDGE**