

United States Bankruptcy Court

District of Massachusetts

In re)	
)	
TIMOTHY P. PERKINS,)	Chapter 7
)	Case No. 10-31470-HJB
Debtor)	
)	
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TIMOTHY P. PERKINS,)	AP No. 12-3030
)	
Plaintiff,)	
)	
v.)	
)	
MASSACHUSETTS DEPARTMENT)	
OF REVENUE,)	
)	
Defendant.)	
)	
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ORDER

This Court adopts in its entirety the reasoning of Bankruptcy Judge Melvin S. Hoffman in Brown v. Massachusetts Department of Revenue (In re Brown), Bankr. Nos. 08-43819-MSH, 10-41907-MSH, Adv. Nos. 11-4150, 11-4149, 2013 WL 951797 (Bankr. D. Mass. March 11, 2013). Accordingly, the Massachusetts Department of Revenue's Motion for Summary Judgment is DENIED. The Plaintiff's Objection to Defendant's Motion for Summary Judgment and Counter Motion for Summary Judgment is GRANTED.

By the Court,



Dated: April 8, 2013

Henry J. Boroff
United States Bankruptcy Judge