



IT IS ORDERED as set forth below:

Date: September 11, 2007

James E. Massey

James E. Massey
U.S. Bankruptcy Court Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:

CASE NO. 07-61497

Raymond Louis Hinton,

CHAPTER 13

Debtor.

JUDGE MASSEY

Raymond Louis Hinton Jr.,

Movant,

v.

CONTESTED MATTER

Internal Revenue Service,

Respondent.

ORDER DENYING MOTION TO AVOID LIEN

Debtor seeks to avoid a tax lien allegedly held by the Internal Revenue Service on the ground that Debtor owns no real property or vehicles and hence has nothing to which the lien could attach. Debtor filed two motions naming the IRS as respondent. (Document nos. 33 and 34). The motions are without merit. Most judgment liens and certain non-possessory, non-

purchase money security interests can be avoided to the extent they impair an allowed exemption. 11 U.S.C. § 522. Tax liens, however, cannot be avoided even if they impair a claimed exemption. If the IRS has a tax lien, it presumably attaches to a debtor's property of whatever type, real or personal, and the fact that the debtor does not own real property or a vehicle does not eliminate the possibility of attachment to other personal property. Finally, Debtor did not properly serve the motion on the IRS. There is a monograph on service on my page on the Court's website at www.ganb.uscourts.gov. To serve the IRS, one must serve the local office of the IRS, the U.S. Attorney, the U.S Attorney General and Tax Division of the Department of Justice. Even if service had been proper, the motion is defective for the reasons given above. Accordingly, Debtor's motions to avoid the tax lien of the Internal Revenue Service are DENIED.

The Clerk is directed to serve a copy of this Order on Debtor, Debtor's counsel and the IRS at the address stated in its proof of claim.

END OF ORDER