

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ALASKA**

In re:

LAIRD S. WINGO,

Debtor.

Case No. A11-00437

Chapter 13

**Filed On
9/29/11**

MEMORANDUM REGARDING TAX LIEN

The debtor has filed an objection to a secured claim submitted by the Internal Revenue Service. The debtor alleges that the IRS is unsecured due to his Alaska homestead in real property. A federal tax lien, arising under 26 U.S.C.A. § 6321, covers “all property and rights to property, whether real or personal, belonging to such person.” The debtor’s homestead is subject to a federal tax lien even if his real property is exempt under state law.¹ His objection will be denied.

DATED: September 29, 2011

BY THE COURT

/s/ Donald MacDonald IV
DONALD MacDONALD IV
United States Bankruptcy Judge

Serve: L. Breuer, Esq.
B. Wilson, Esq.
L. Compton, Trustee
U.S. Trustee

09/29/11

¹ *United States v. Pilla*, 711 F.2d 94 (8th Cir. 1983); *Herndon v. United States*, 501 F.2d 1219 (8th Cir. 1974); *Commonwealth Nat’l Bank v. United States*, 573 F.Supp. 881 (N.D. Texas 1983); *United States v. Howard*, 296 F.Supp. 264 (D. Or. 1968); *United States v. Olgeirson*, 284 F.Supp. 655 (D. N.D. 1968); *Birch v. Dodt*, 407 P.2d 417 (Ariz. App. 1965); *Builders Supply Co. of Hattiesburg v. Pine Belt Sav. & Loan Ass’n*, 369 So.2d 743 (Miss. 1979).