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Department of Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws**

F-68(Y)	Serial Number	888807028			
District		For Optional Use by Processing Office 126092			
<p>As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability had been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p> <p>Name of Taxpayer <b>UNITED MINING COMPANY OF NEVADA INC</b> a Corporation</p> <p>Residence <b>350 SOUTH CENTER STREET STE 380</b> <b>RENO, NV 89501</b></p>					
<p><b>IMPORTANT RELEASE INFORMATION:</b> With respect to each assessment listed below, unless notice of tax is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)
940 940	12/31/85 12/31/85	13-2969229 13-2969229	03/10/86 02/22/88	04/09/92 03/23/94	17818.58
<b>Place of Filing</b> COUNTY RECORDER EUREKA COUNTY EUREKA, NV 89316					<b>Total</b> 8 17818.58

This notice was prepared and signed at Las Vegas, NV, on this,

the 21st day of December, 19 88

Signature <i>Ron Smith</i>	Title Chief SPF 88-01-1126
for RON SMITH 1126	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rule 71-466, 1971-2 C.B. 409)

Form 668(Y) (Rev. 12-85)

Book 193 Pg. 195

No. 126092

United States  
Internal Revenue  
vs.  
United Mining Co.  
of Nevada, Inc.

**Notice of Tax Lien**

Filed this 9<sup>th</sup> day of January, 1959, at 8:15 A.M.

Grant (or Register)

**Excerpts From Internal Revenue Code**

**Sec. 6321. Lien For Taxes.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**Sec. 6322. Period Of Lien.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall not be valid until the assessment is made and it continues until the necessity for the amount to determine for a judgment against the taxpayer arising out of such liability is satisfied or becomes characterize by reason of lapse of time.

**Sec. 6323. Validity And Priority Against Certain Persons.**

(a) **Purchasers, Holders Of Security Interests, Merchants, Liensmen, And Judgment Liens Creditors.** - The lien imposed by section 6321 shall not be valid against any purchaser, holder of a security interest, merchant, liensman, or judgment lien creditor until notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

(b) **Places For Filing Notices Fora.**

- (1) **Places For Filing.** - The action referred to in subsection (a) shall be filed -
  - (A) **Under State Laws.**
  - (B) **Real Property.** - In the case of real property, in one office within the State for the county, or other governmental subdivision, as designated by the laws of such State, to whom the property subject to the lien is situated; and
  - (C) **Personal Property.** - In the case of personal property, whether tangible or intangible, in one office within the State for the county, or other governmental subdivision, as designated by the laws of such State, to whom the property subject to the lien is situated; or
  - (D) **State Clerk Of District Court.** - In the office of the united States district court for the judicial district in which the property subject to the lien is situated, except the State has otherwise provided.
  - (E) **State Recorder Of Deeds Or The District Of Columbia.** - In the office of the Recorder of Deeds or the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) **Places Of Property Subject To Lien.** - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
  - (A) **Real Property.** - In the case of real property, at its principal location;
  - (B) **Personal Property.** - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (1)(c), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located; and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.** - The form and content of the notices referred to in subsection (a) shall be prescribed by the Secretary. Such notices shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- (1) Executives
- (2) Motor vehicles
- (3) Personal property purchased at retail
- (4) Purchased property purchased in casual sale
- (5) Purchased property subjected to possessory bail
- (6) Real property tax and special assessment bills
- (7) Residential property subject to a mechanics' lien for certain repairs and improvements
- (8) Attorney's fees
- (9) Casual insurance contracts
- (10) Professional fees

(4) **Refiling Of Notice.** - For purposes of this subsection -

(1) **General Rule.** - Unless notice of lien is refiled in the manner prescribed in paragraph (5), during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (6) after the expiration of such refiling period.

(2) **Places For Filing.** - A notice of lien refiled during the required refiling period shall be effective only -

(A) If -
 

- (i) such notice of lien is filed in the office in which the prior notice of lien was filed; and
- (ii) in the case of real property, the fact of refiling is acknowledged and consented to in writing to the extent required by subsection (1)(c); and

(B) in any case in which, 90 days or more prior to the date of a renewal of notice of lien under subparagraph (A), the Secretary received written information (in the manner described in regulations issued by the Secretary concerning a change in the taxpayer's residence) of a notice of such lien is also filed in accordance with subsection (6) in the State in which such residence is located.

(5) **Required Refiling Period.** - In the case of personal property, the term "refiling period" means -
 

- (A) the one-year period ending 30 days after the expiration of the one-year period ending 30 days after the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such classes of taxes.

**Part 1 - Kept By Recording Office**

**Sec. 6326. Release Of Lien Or Discharge Of Property**

(a) **Release Of Lien.** - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) **Liability Settled Or Unrecoverable.** - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become uncollectible by reason of -
 

- (A) Bond Accepted. There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and schedules thereto, as may be specified by such regulations.

**Sec. 6103. Confidentiality and Disclosure of Returns and Return Information For Tax Administration Purposes.**

(b) **Disclosure of Amount of Outstanding Tax.** - If a notice of deposit is filed pursuant to section 6324(a), the amount of the outstanding obligation imposed by such law may be disclosed to any person who furnishes to the Secretary written evidence that he has right to the property subject to such tax or intends to obtain a right to such property.

**RECORDED AT THE REQUEST OF**

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Internal Revenue  
80 JAN - 9 1959**

**OFFICIAL RECORDS  
EUREKA COUNTY, NEVADA  
M.W. REBALEK RECORDER  
FILE NO. 126092  
FEE \$6.00**

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