

Form 668(Y)
(Rev. December 1985)

Department of Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District Las Vegas, NV

Serial Number 888807023

For Optional Use by Recording Office

126093

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.

Name of Taxpayer UNITED MINING CORPORATION, a Corporation

Residence 350 S. CENTER SUITE 380
RENO, NV 89501-2113

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refuted 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(e).

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)
941	03/31/86	13-2846626	12/29/86	01/28/93	172.23
941	12/31/86	13-2846626	03/30/87	04/29/93	10005.18
941	06/30/87	13-2846626	07/14/87	08/13/93	13440.17

Place of Filing COUNTY RECORDER
EUREKA COUNTY
EUREKA, NV 89316

Total \$ 23617.58

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

the 21st day of December, 1988

Signature for RON SMITH 1126

Title Chief SPf
88-01-1126

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

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

Book 193 Page 197

No. 126093

United States

Internal Revenue

VS.

United Mining Corp.

Notice of Tax Lien

Filed this 9th day of

Jan. 1959 at 8:40pm

M. H. Roberts
Clerk (or Agent)

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 assessment 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 arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

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

(a) Place For Filing Notice: Form.

(1) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -

- (A) **Under State Laws.** - 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, in which the property subject to the lien is situated; and
- (B) **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, in which the property subject to the lien is situated; or
- (C) **Clerk Of District Court.** - In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has authorized (A) or (B);
- (D) **Recorder Of Deeds Of The District Of Columbia.** - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Time 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 physical location; or
- (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)(B), the residence of a corporation or partnership shall be deemed to be the place of 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 notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice 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. Securities
2. Motor vehicles
3. Personal property purchased in retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien
6. Real property tax and certain easement liens
7. Recorded property subject to a mechanic's lien for action repairs and improvements
8. Attorney's bond
9. Certain insurance contracts
10. Postpaid lease

(c) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.** - Unless notice of lien is refilled in the manner prescribed in paragraph (2) 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 (b) after the expiration of such refiling period.

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

- (A) if -
- (i) each notice of lien is refilled in the office in which the prior notice of lien was filed; and
- (ii) in the case of real property, the last of notices entered and recorded in accordance with the requirements of subsection (1)(A) and (B) is any date on which, 60 days or more prior to the date of a refiling of notice of lien under paragraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is not filed in accordance with subsection (1)(B) in the State in which such residence is located.

(3) **Required Refiling Period.** - In the case of notices of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 9 years after the date of the assessment of the tax, or
- (B) the one-year period ending with the expiration of 9 years after the date of the preceding required refiling period for such notice of lien.

Sec. 6328. 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 Satisfied Or Unenforceable.** - The Secretary finds that the liability for the amount assessed, together with all interest or penalties thereon, has been fully satisfied or has become legally unenforceable; or
- (2) **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 all interest or penalties thereon, within the time prescribed by law (including any extension of such time), and that is in accordance with such regulations relating to terms, conditions, and form of the bond and covering the lien, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(a) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.** -

(1) **Disclosure of amounts of outstanding tax.** - If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has right to the property subject to such lien or intends to obtain a right to such property.

Part 1 - Kept By Recording Office

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RECORDED AT THE REQUEST OF

BOOK 193 PAGE 198

Internal Revenue

JAN -9 AM 40

OFFICIAL RECORDS

CLERK OF THE COUNTY OF CLATSOP

RECEIVED

REC'D

fee \$ 6.00

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