

001-134-50
COMMONWEALTH OF PA -vs- MCALLISTER HENDERICKSON GROUP

PA DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG, PA 17128-0946



REV-159 CM APP (6/96)

COURT OF COMMON PLEAS OF

CLEARFIELD

COUNTY, PENNSYLVANIA

18-161141

THE ECONOMIC EFFECT OF THE TARIFF
IN THE U.S. OF 1930, 1932, 1934,
1936, 1938, 1940

NAME AND ADDRESS:

MCALLISTER HENDERICKSON GROUP INC
38A N BRADY ST
DUBOIS PA 15801-2256

TO THE PROTHONOTARY OF SAID COURT:

Pursuant to the laws of the Commonwealth of Pennsylvania,
there is herewith transmitted a Certified Copy of a Lien
to be entered of record in your County.

CERTIFIED COPY OF LIEN

00-137-00

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
SALES	02Q97		FILED FEB 3 2000 William A. Shaw Prothonotary	\$9977.70	\$17,082.50
INTEREST COMPUTATION DATE <u>02-29-2000</u>				TOTALS \$9977.70	\$17,082.50
				FILING FEE(S) 25.00	
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a true and correct copy of a lien against the above-named taxpayer for unpaid tax, interest, additions or penalties thereon due from such taxpayer and which, after demand for payment thereof, remains unpaid. The amount of such unpaid tax, interest, additions or penalties is a lien in favor of the Commonwealth of Pennsylvania upon the taxpayer's property, real, personal, or both, as the case may be.

ADDITIONAL INTEREST

ESTATE PLANNING - PART 1

Dorothy A. Totten
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

2-1-00

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

MCALISTER HENRICKSON GROUP INC

NOTICE OF TAX LIEN

Filed this

FILED

day of

FEB 03 2000
FED. 25.00
cc Com. g
William A. Shaw
Pa

Prothonotary

CLERK (or Registrar)

Interest, Tax Liens are liens on Real Estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and Motorbus Road Tax liens are liens upon the franchisees as well as real and personal property of taxpayers, but only after they have been entered and docketed of record by the Prothonotary of the county where such property is situated and shall not attach to stock of goods, wares, or merchandise regularly sold in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

S.B.U.	State Sales and Use Tax
L.S.B.U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuels Use Tax (Diesel and Special Fuels)
M.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
M.T.	Public Transportation Assistance Fund Taxes and Fees
BUS	Motorbus Road Tax

SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 6) for each type of tax listed on this Notice of Lien comprises the balance of tax due (Column 5) plus assessed additions and/or penalties, and assessed and accrued interest to the interest computation date on the face of the Notice.

If payment or settlement of the account is made after the interest computation date, the payment must include the lien filing costs and accrued interest from the interest computation date to and through the payment date.

For any Delinquent Taxes due on or before December 31, 1981, interest is imposed at the following rates.

C.S., F.F., C.L., C.N.I. - 6% per annum (due date to payment date)
C.I., G.R., C.A., S.T. - 6% per annum (due date to payment date)
B.L., N.E., G.P., M.I. - 6% per annum (due date to payment date)
P.U.R. - 1% per month or fraction (due date to payment date)
P.I.T., E.M.T. - 5/4 of 1% per month or fraction
S.S.U. - 5/4 of 1% per month or fraction
R.T.T. - 6% per annum
L.F.T., F.U.T. - 6% per month or fraction
M.C.R.T. - 1% per month or fraction
O.F.T. - 18% per annum

For all taxes that are originally due and payable on and after January 1, 1982, the PA Department of Revenue will calculate daily interest on all tax deficiencies using an annual interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows:

INTEREST: Interest is calculated on a daily basis at the following rates.

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	20%	.000548
1/1/83 thru 12/31/83	16%	.000448
1/1/84 thru 12/31/84	11%	.000301
1/1/85 thru 12/31/85	13%	.000356
1/1/86 thru 12/31/86	10%	.000274
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/91	11%	.000301
1/1/92 thru 12/31/92	9%	.000192
1/1/93 thru 12/31/94	7%	
1/1/95 thru 12/31/98	9%	.000247

---Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

---Taxes that become delinquent on or after January 1, 1982 are subject to a variable interest rate that changes each calendar year.

---Interest is calculated as follows:

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.

- Liens for State or State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 262, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7242.
- Liens for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, 175 Pa. C.S. 98151.