

00-218-CD  
COMMONWEALTH OF PENNSYLVANIA -vs- TRACY W. KEPPIART

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



REV-159 CM AFP (6/96)

JAN 26 2000

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: **TRACY W KEPHART**  
**RD 1 BOX 196**  
**WEST DECATUR PA 16878**

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**

**194-58-4152**

**00:218.00**

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-96 TO 12-31-96	SEP 12 1997	M66148	413.00	530.42

**FEB 14 2000**

INTEREST COMPUTATION DATE

TOTALS	\$413.00	\$530.42
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.

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

PART 1 - TO BE RETAINED BY RECORDING OFFICE

**FEB 17 2000**

DATE

**LIEN FOR TAXES, PENALTIES AND INTEREST**

## General information

COMMONWEALTH OF PENNSYLVANIA

TRACY W KEPHART

NOTICE OF TAX ITEM

Filed this \_\_\_\_\_ day of

Corporation Tax Liens provided under the Fiscal Code arise at the time of Settlement (assessment) and are liens upon the franchises and property, both real and personal, with no further notice. The filing of a Notice of Lien with a county Prothonotary is not a requisite, and the lien remains in full force and validity without filing or revival until paid.

SETTLEMENT OF ACCOUNTS

S. & U.	State Sales and Use Tax
L.S. & 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 Raas Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

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.

**PLACE OF FILING NOTICE FORM**

notary of the county in which the property subject to the lien is situated and (b) in the case of Personal Property, whether tangible or intangible in the office of the Prothonotary of the county in which the property subject to lien is situated.

**GENERAL RULE:** According to the Fiscal Code, the Notice of Lien is automatically revived and does not require refiling of the Notice by the Commonwealth. Any Notice of Lien filed by the Commonwealth shall have priority to, and be paid in full, before any other obligation, judgment, claim, lien, or estate is satisfied from a subsequent judicial sale or liability with which the property may be charged. **Exception:** The Commonwealth does not maintain priority of tax liens over any existing mortgages or liens which are properly recorded at the time that the tax lien is filed. See, Act of December 12, 1994, P.L. 1015, No. 138.

RELEASE OF LIEN

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

The Secretary or his delegate may issue a Certificate of Release of any Lien imposed with respect to any tax if (1) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereto or (2) the liability has become legally unenforceable.

Exception: Interest on Corporation Taxes is computed after the Lien is paid.

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**CLASSES OF TAX**

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C.S. F.F. C.L. C.N.I. C.I. G.R. P.U.R. S.T. I.	CLASSES OF TAX
	(01) Capital Stock Tax
	(02) Foreign Franchise Tax
	(03) Corporate Loans Tax
	(04) Corporate Net Income Tax
	(05) Corporation Income tax
	(10) Gross Receipts Tax
	(20) Public Utility Realty Tax
	(30) Shares Tax
	(40) Corporate Loans Tax (Branch)

C.A. (60) Cooperative Associations  
P.I.T. PA Income Tax (PA-40)  
E.M.T. PA Income Tax (Employer Withholding)

---Interest is calculated as follows:  
INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.