

01-1052-CD

Comm of PA vs B. Whetstone





JUN 13 2001

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: BERNARD D WHETSTONE
RR 1 BOX 165
IRVONA PA 16656

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

202-30-0117

01-1052-CD

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
P.I.T.	01-01-98 TO 12-31-98	OCT 05 1999	M84616	460.00	571.50
<p style="text-align: center;">FILED</p> <p><i>REC'D JUL 02 2001 MILLIS Com. Pa \$25.00 William A. Shaw Prothonotary</i></p>					
INTEREST COMPUTATION DATE <u>JUL 02 2001</u>			TOTALS	\$460.00	\$571.50
			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

SETTLEMENT TOTAL

Dorothy A. Totten
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE) PART 1

JUN 28 2001

548

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

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.

Inheritance 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 Motorists Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax liens are liens upon the franchises as well as real and personal property of tax-payers, 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.

Filed this _____ day of _____, at _____ m.

BERNARD D WHETSTONE

VS

COMMONWEALTH OF PENNSYLVANIA

Notice of Tax Lien

CLERK (or Register)

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1401 of the Fiscal Code, 72 P.S. Section 1401, as amended.

Liens for Personal Income Tax and Employer Withholding Taxes arise under Section 345 of the Tax Reform Code of 1971, 72 P.S. Section 7345, as amended.

Liens for Realty Transfer Tax arise under Section 112-C of the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the Liquids Fuels Tax Act, 72 P.S. Section 2611-M, as amended.

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614.13, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1086, No. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1701 et. seq. (For decedents with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2645 - 101 et. seq.).

Liens for State or State and local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 2465, 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, (75 Pa. C.S. 9815).

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in section 9502 of the Vehicle Code (75 Pa. C.S. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

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 (date due to payment date)
C.I., G.R., C.A., S.T.	- 6% per annum (date due to payment date)
B.I., N.E., G.P., M.I.	- 6% per annum (date due to payment date)
P.U.R.	- 1% per month or fraction (due date to payment date)
P.I.T., E.M.T.	- 3/4 of 1% per month or fraction S. & U.
R.I.T.	- 3/4 of 1% per month or fraction - 6% per annum
IN. & EST.	- 1% per month or fraction L.F.T., F.U.T.
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%	.00048
1/1/83 thru 12/31/83	16%	.00038
1/1/84 thru 12/31/84	11%	.000501
1/1/85 thru 12/31/85	13%	.00056
1/1/86 thru 12/31/86	10%	.000274
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/88	11%	.000301
1/1/89 thru 12/31/89	9%	.000247
1/1/90 thru 12/31/90	8%	.000219
1/1/91 thru 12/31/91	9%	.000247
1/1/92 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/93	7%	.000192
1/1/95 thru 12/31/95	9%	.000247
1/1/99 thru 12/31/99	7%	.000192
1/1/00 thru 12/31/00	8%	.000219
1/1/01 thru 12/31/01	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.

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

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 Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

AUTHORITY TO SATISFY



REV-300 CM AFP (3-96)

ARP 48745

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

BERNARD D WHETSTONE
RR 1 BOX 165
IRVONA PA 16656

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number	01-1052-CD
Date Filed	7/2/2001
Class of Tax	PIT
Account Number	202-30-0117
Assessment Number	M84616

TO THE PROTHONOTARY OF SAID COURT:

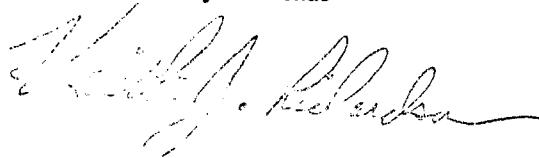
The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges having received of the Defendant above named, full payment and satisfaction of the above captioned Lien/Judgement Note, with the interest and costs thereon due it; and desires that satisfaction be entered upon the records thereof.

AND you, the Prothonotary of said Court, upon receipt by you of your costs of satisfaction are hereby authorized and empowered, in the name and stead of the Plaintiff, to enter full satisfaction upon the record as fully and effectually, to all intents and purposes, as we could were we present in person to do so; and for so doing, this shall be your sufficient warrant of authority.

IN TESTIMONY WHEREOF, there is hereunto affixed the Seal of the Department of Revenue, Commonwealth of Pennsylvania, this 23RD day of NOVEMBER 2004.

GREGORY C. FAJT

Secretary of Revenue



KEITH J. RICHARDSON

Director, Bureau of Compliance

EBK FILED NO
M/10/5081 CC
DEC 06 2004

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

v.

FILED

DEC 06 2004

William A. Shaw
Prothonotary/Clerk of Courts

AUTHORITY TO SATISFY