

01-1188-CD
Comm of PA vs Thomas Hullihen

10



JUN 22 2001

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: DAVID P SMITH
210 E 2ND AVE
DU BOIS PA 15801

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

199-52-7565

01-1189-CO

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	M66803	528.00	740.53
FILED					
JUL 23 2001 William A. Shaw Prothonotary Pd 62500 ICC Com. Pa					
INTEREST COMPUTATION DATE	JUL 13 2001		TOTALS	\$528.00	\$740.53
			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

JUL 19 2001
JUL 19 2001

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

DAVID P SMITH

Filed this _____ day of _____, 19_____, at _____, in _____, m.

CLERK (or Register)

NOTICE OF TAX LIEN

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, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax liens 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 Motorbus 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.

PLACE OF FILING NOTICE FORM

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

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 1112-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 Liquid 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. 1006, 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 2485 - 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 242, 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).

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:

Column 5	Interest Rate
C.S., F.F., C.I., C.N.I. - 6% per annum (due date to payment date)	- 6% per annum (due date to payment date)
C.I., G.R., C.A., S.T. - 6% per annum (due date to payment date)	- 6% per annum (due date to payment date)
B.L., N.E., G.P., M.I. - 1% per month or fraction	- 1% per month or fraction
P.U.R. - (due date to payment date)	- (due date to payment date)
P.I.T., E.M.T. - 3/4 of 1% per month or fraction	- 3/4 of 1% per month or fraction
S.B. U. - 3/4 of 1% per month or fraction	- 3/4 of 1% per month or fraction
R.T.T. - 6% per annum	- 6% per annum
IN. & EST. - 1% per month or fraction	- 1% per month or fraction
L.F., F.U.T. - 18% per annum	- 18% per annum
M.C.R.T. - 18% per annum	- 18% per annum
O.F.T. -	-

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 Rate	Daily Interest Factor
20%	.001548
16%	.001438
11%	.001301
13%	.001356
10%	.001274
9%	.001247
8%	.001203
7%	.001192
6%	.001177
5%	.001162
4%	.001147
3%	.001132
2%	.001117
1%	.001102

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%	.001548
1/1/83 thru 12/31/83	16%	.001438
1/1/84 thru 12/31/84	11%	.001301
1/1/85 thru 12/31/85	13%	.001356
1/1/86 thru 12/31/86	10%	.001274
1/1/87 thru 12/31/87	9%	.001247
1/1/88 thru 12/31/88	11%	.001301
1/1/89 thru 12/31/89	9%	.001247
1/1/90 thru 12/31/90	9%	.001247
1/1/91 thru 12/31/91	9%	.001247
1/1/92 thru 12/31/92	9%	.001247
1/1/93 thru 12/31/93	7%	.001192
1/1/94 thru 12/31/94	9%	.001247
1/1/95 thru 12/31/95	7%	.001192
1/1/96 thru 12/31/96	8%	.001219
1/1/01 thru 12/31/01	9%	.00247

---Taxes that become delinquent on or before December 31, 1991 will remain a constant interest rate until the delinquent balance is paid in full.

---Taxes that become delinquent on or after January 1, 1992 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.

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

SETTLEMENT OF ACCOUNT

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1/1/92 thru 12/31/92	9%	.001247
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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

DAVID P SMITH
210 E 2ND AVE
DU BOIS

PA 15801

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.
Docket No. 01-1189
Date Filed JUL 23 2001
Class of Tax ANNUAL
Account No. 199-52-7565

M66803

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in above action, acknowledges that the above captioned Lien/Judgment note should be removed from 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 doing so, 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 18TH day of JUNE, 2003.

LARRY P. WILLIAMS
Secretary of Revenue

Dorothy A. Totton

DOROTHY A. TOTTON
Director, Bureau of Compliance

FILED
m 11 15 2003
AUG 01 2003
EJD
cc
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF
COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

AUTHORITY TO SATISFY