

UL-1227-CD  
COMMONWEALTH OF PENNSYLVANIA -vs- ROBERT L. STEINBEISER



JUL 06 2001

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

ROBERT L STEINBEISER  
4 RR 4 POB 190

NAME AND ADDRESS: 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

288-50-0992

01/227-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.	01-01-93 TO 12-31-93	MAY 06 1997	L38586	459.00	854.84

FILED

JUL 30 2001

AM 10:30 AM Dep. Rev.  
William A. Shaw pd \$25.00  
Prothonotary  
LCC Dep. Rev.

INTEREST COMPUTATION DATE	JUL 27 2001	TOTALS	\$459.00	\$854.84
		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.

JUL 25 2001

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

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

VS

ROBERT L STEINBEISER

Filed this 30th

day of

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.

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

The "TOTAL" (Column 6) for each type of tax listed on this Notice of Lien comprises the balance of tax due (Column 5) plus 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.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.	- 3/4 of 1% per month or fraction
S. & U.	- 3/4 of 1% per month or fraction
R.T.T.	- 6% per annum
IN. & EST.	- 1% per month or fraction
L.F.T., F.U.T.	- 1% per month or fraction
M.C.R.T. *	- 18% per annum
O.F.T.	- 18% per annum

### 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, 1984, P.L. 1015, No. 138.

### AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

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 thereof, or (2) the liability has become legally unenforceable. After the Exemption: Interest on Corporation Taxes is computed after the lien is paid.

### RELEASE OF LIEN

### 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 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. 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 2465 - 101 et. seq.).

Liens for State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 2462, Act of March 4, 1971, No. 2 BS 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).

### CLASSES OF TAX

### INTEREST

### DEFINITION

(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 (Banks)  
(50) Net Earnings Tax  
(60) Gross Premiums Tax  
(70) Marine Insurance Tax  
(80) Cooperative Associations  
P.I.T. PA Income Tax (PA 40)  
E.M.T. PA Income Tax (Employer Withholding)

--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.