

01-1941-CD
Commonwealth of PA -vs- Timothy L. Kephart

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



REV-500 CM AFP (06-01)

BUREAU OF COMPLIANCE
DEPT. 280948
HARRISBURG, PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

TIMOTHY L KEPHART
R R #1 BOX 195
MORRISDALE

PA 16858

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

• Docket No. 01-1941CS
• Date Filed DEC 03 2001
• Class of Tax ANNUAL
• Account No. 185-50-0511

P80036

\$ 1664.36

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 31ST day of DECEMBER , 2003.

GREGORY C. FAJT
Secretary of Revenue

KEITH J. RICHARDSON

Director, Bureau of Compliance

FILED

1/12/2004
FEB 17 2004

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

PA DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT. 280948
HARRISBURG, PA 17128-0948



REV-159 CM AFP (6-01)

OCT 24 2001

01-1941-cd

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: **TIMOTHY L KEPHART**
RR 1 BOX 195
MORRISDALE PA 16858

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

185-50-0511

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	APR 07 2000	P80036	.00	1,664.36

FILED

DEC 03 2001

William A. Shaw
Prothonotary

INTEREST COMPUTATION DATE

TOTALS

\$.00

\$1,664.36

ILING 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.

NOV 29 2001

5422

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA
vs
TIMOTHY L KEPHART

FILED

RECEIVED
OCT 11 1980
DEC 03 2001 COMM. OF PA
PLF/PD-25-500
day of

Filed this

William A. Shaw
_____, Prothonotary

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 1112-C of
the Tax Reform Code of 1971, 72 P.S. Section 612-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 In-
heritance and Estate Tax of 1982, Act of December 13, 1982, P.L.
1086, No. 225 Section 1, L. st. 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
1981, 72 P.S. Section 2485 - 101 st. 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 242.

Liens for Motorbus Road Tax arise under Chapter 93 of the PA
Vehicle Code, (75 Pa. C.S. 9015).

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).

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

Personal Income Tax, Employer Withholding Tax, Realty Trans-
fer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax,
Motor Carriers Road Tax and Motorbus Road Tax, Oil Company
Sales 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 or the county where such property is
situated and shall not attach to stock of goods, wares, or mer-
chandise regularly sold in the ordinary course of business or
the taxpayer. The lien has priority from the date of entry of
the record.

LIEN FOR TAXES, PENALTIES AND INTEREST

Corporation Tax Liens provided under the Fiscal Code arise at
the time of settlement (assessment) and are liens upon the fran-
chises and property, both real and personal, with no further no-
tice. 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 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 in-
terest computation date, the payment must include the lien fil-
ing 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.	3/4	of 1% per month or fraction
S.B.U.	3/4	or 1% per month or fraction
R.T.T.	6%	per annum
IN. & EST.	6%	per annum
L.F.T., F.U.T.	1%	per month or fraction
M.C.R.T. *	1%	per month or fraction
O.F.T.	18%	per annum

INTEREST: Interest is calculated on a daily basis at the follow-
ing rates:

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	20%	.000488
1/1/83 thru 12/31/83	11%	.000501
1/1/84 thru 12/31/84	11%	.000501
1/1/85 thru 12/31/85	13%	.000536
1/1/86 thru 12/31/86	10%	.000474
1/1/87 thru 12/31/87	9%	.000467
1/1/88 thru 12/31/91	11%	.000501
1/1/89 thru 12/31/92	7%	.000467
1/1/93 thru 12/31/95	7%	.000492
1/1/95 thru 12/31/98	9%	.000467
1/1/99 thru 12/31/99	7%	.000492
1/1/00 thru 12/31/00	8%	.000474
1/1/01 thru 12/31/01	9%	.000467

---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.

S.B.U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.T.T.	Ralty 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