

02-462-CD  
COMMONWEALTH OF PENNSYLVANIA -vs- JOHN B. WILKER et al



MAR 13 2002

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: JOHN B WELKER  
TRACEY L WELKER  
RR 1 BOX 157  
WOODLAND PA 16881

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

185-62-1629

02-462-00

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.	01-01-97 TO 12-31-97	MAR 09 1999	R77551	249.00	828.56

FILED

RECD MAR 27 2002  
m/11:30 Com. Pa pd  
William A. Shaw \$25.00  
Prothonotary ICC Com. Pa

INTEREST COMPUTATION DATE APR 01 2002

TOTALS	\$249.00	\$828.56
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

MAR 25 2002  
DATE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

VS

JOHN B WELKER  
& TRACEY L WELKER

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 Motorcarriers Road Tax, Oil Company Fran-

chise 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 mer-

chandise regularly sold in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

NOTICE OF TAX LIEN  
Filed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_ P.M.

### 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-H, 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 2405 - 101 et. seq.).

Liens for State or State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arises 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).

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 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.F.	- 6X per annum (due date to payment date)
C.I.G.R.C.A.S.T.	- 6X per annum (due date to payment date)
B.L.I.N.E.G.P.M.I.	- 6X per annum (due date to payment date)
P.U.R.	- 1X (due date to payment date)
P.I.T., E.M.T.	- 3/4 of 1X per month or fraction
S.B.U.	- 3/4 of 1X per month or fraction
R.T.T.	- 6X per annum
IN. & EST.	- 6X per annum
L.F.T., F.U.T.	- 1X per month or fraction
M.C.R.T. *	- 1X per month or fraction
O.F.T.	- 18X 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%	.00546
1/1/83 thru 12/31/83	16%	.00438
1/1/84 thru 12/31/84	11%	.00363
1/1/85 thru 12/31/85	13%	.00356
1/1/86 thru 12/31/86	10%	.00274
1/1/87 thru 12/31/87	9%	.00247
1/1/88 thru 12/31/91	11%	.00301
1/1/92 thru 12/31/92	9%	.00247
1/1/93 thru 12/31/96	7%	.00192
1/1/95 thru 12/31/98	9%	.00247
1/1/99 thru 12/31/99	7%	.00192
1/1/00 thru 12/31/00	8%	.00219
1/1/01 thru 12/31/01	9%	.00219
1/1/02 thru 12/31/02	6%	.00164

---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.

\* Use this rate for M.C.R.T./IFTA effective January 1, 1996.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY



REV-300 CM AFP (06-01)

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

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

JOHN B WELKER  
TRACEY L WELKER  
RR 1 BOX 157  
WOODLAND

PA 16881

COURT OF COMMON PLEAS OF  
CLEARFIELD  
COUNTY,  
PENNSYLVANIA.

Docket No. 02-462-CD

Date Filed MAR 27 2002

Class of Tax ANNUAL

Account No. 185-62-1629

R77551

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 16TH day of JUNE, 2004.

GREGORY C. FAJT  
Secretary of Revenue

KEITH J. RICHARDSON

Director, Bureau of Compliance

5/10/04/04 NO CC  
OCT 25 2004

IN THE COURT OF COMMON PLEAS OF  
COUNTY, PENNSYLVANIA

NO. \_\_\_\_\_ TERM, \_\_\_\_\_

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.

AUTHORITY TO SATISFY

FILED

OCT 25 2004

William A. Srogw  
Prothonotary Clerk Jr Courts