

62-845-CD  
COMMONWEALTH OF PENNSYLVANIA -vs- MERWIN L. GRAHAM et al



COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: MERWIN L GRAHAM  
CAROL A GRAHAM  
PO BOX 141  
WALLACETON PA 16876

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**

162-64-3107

09.845.00

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**

**SETTLEMENT TOTAL**

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

PART 1 - TO BE RETAINED BY RECORDING OFFICE

**COMMONWEALTH OF PENNSYLVANIA**

VS

**MERWIN L GRAHAM  
CAROL A GRAHAM**

**NOTICE OF TAX LIEN**

Filed this 28th day of May, 1992, at 11:45 A.M.

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 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 P.S. C.S. 96151.

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 106, No. 225 Section 1, et. seq., 72 P.S. 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 arise under Section 202, 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 Vehicle Code, 75 P.S.C. 96151.

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in

**LIEN FOR TAXES, PENALTIES AND INTEREST**  
General Information:

**LIEN FOR TAXES** are liens on Real Estate which continue until the tax is paid.

**Personal Income Tax, Employer Withholding Tax, Realty Transfer, Motor Carriers Road Tax and Motorbus Road Tax, Oil Company, Motor Fuels Tax and Liquid Fuels Tax** are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed by the Prothonotary of the county where such property is located 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**  
Place of filing: The Notice of Lien shall be filed in the office of the Prothonotary of the county in which the property subject to the lien is situated and (b) in the case of personal property, whether tangible or intangible in the office of the Prothonotary of the county in which the property subject to lien is situated.

**AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE**  
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 does not require refiling of the notice by any other obligee, 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, 1994, P.L. 1015, No. 158.

**RELEASE OF LIEN**  
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. **Exception:** Interest on Corporation Taxes is computed after the lien is paid.

**CLASSES OF TAX**

C.S.	(01) Capital Stock Tax
C.F.	(02) Foreign Franchise Tax
C.I.	(03) Corporate Net Income Tax
G.R.	(04) Corporation Income Tax
P.U.R.	(05) Gross Receipts Tax
S.T.	(06) Public Utility Realty Tax
S.T.	(30) Shares Tax
B.L.	(40) Corporate Loans Tax (Banks)
N.E.	(50) Net Earnings Tax
O.P.	(60) Gross Premium Tax
N.I.	(70) Marine Insurance Tax
C.A.	(80) Cooperative Associations
P.I.T.	PA Income Tax (PA 40)
C.W.	PA Income Tax (Employer Withholding)

S & U.	State Sales and Use Tax
L.S.A.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
H.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 interest 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 file, interest 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., G.L.C.N.I.	.6% per annum (due date to payment date)
C.I., G.R., G.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
P.I.T., E.M.T.	.5/4 of 1% per month or fraction
R.F.T.	.5/4 of 1% per month or fraction
IN. & EST.	.6% per annum
L.F.T., F.U.T.	.6% per month or fraction
H.C.R.T. *	.1% per month or fraction
P.O.T.	.1% per month or fraction
S.B.U.	.5/4 of 1% per month or fraction
R.T.T.	.6% per annum
IN. & EST.	.6% per annum
L.F.T., F.U.T.	.6% per month or fraction
H.C.R.T. *	.1% per month or fraction

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 delinquencies using an annual interest rate that will vary on 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%	.000548
1/1/83 thru 12/31/83	.16%	.000436
1/1/84 thru 12/31/84	.11%	.000301
1/1/85 thru 12/31/85	.15%	.000356
1/1/86 thru 12/31/86	.10%	.000224
1/1/87 thru 12/31/87	.9%	.000247
1/1/88 thru 12/31/91	.1%	.00001
1/1/89 thru 12/31/92	.9%	.000247
1/1/90 thru 12/31/94	.7%	.000192
1/1/95 thru 12/31/96	.9%	.000247
1/1/97 thru 12/31/99	.7%	.000192
1/1/98 thru 12/31/00	.6%	.000219

---Taxes that become delinquent on or before December 31, 1981 will remain at 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.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY



REV-300 CH APP (06-01)

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

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

MERWIN L GRAHAM  
CAROL A GRAHAM  
PO BOX 141  
WALLACETON

PA 16876

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket No. 02-845-CD

Date Filed MAY 28 2002

Class of Tax ANNUAL

Account No. 162-64-3107

R85972

L94463 L05693

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 1ST day of DECEMBER , 2006.

GREGORY C. FAJT  
Secretary of Revenue

KEITH J. RICHARDSON

Director, Bureau of Compliance

FILED NOCC  
m/10/2007  
JAN 10 2007  
GJ

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

FILED  
JAN 10 2007

William A. Shaw  
Prothonotary/Clerk of Courts