

02-1127-CD  
Comm of PA vs Joseph Pannette al

02-1127-(1)  
COMMONWEALTH OF PENNSYLVANIA -vs- JOSEPH G. PANNETTE et al



COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
25-1462338

NAME AND ADDRESS: JOSEPH G PANNETTE  
INDIVID AND AS PRES OF  
MARKETING SPECIALISTS INC  
101 N MAIN ST BOX 686  
DUBOIS 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**

| CLASS OF TAX<br>1   | TAX PERIOD<br>(OR DUE DATE)<br>2 | DATE OF ASSESSMENT<br>DETERMINATION<br>OR SETTLEMENT<br>3 | IDENTIFYING NUMBER<br>4 | TAX<br>5            | TOTAL<br>6 |
|---|----------------------------------|---|-------------------------|---------------------|------------|
| EMPL  | 1/1/98-<br>12/31/99              | 2/1/02  | CO99999                 | \$5,006.00          | \$9,489.40 |
| <b>FILED</b><br><b>JUL 22 2002</b><br><b>m/11/431 Ap. Rev. pd</b><br><b>William A. Shaw 25.00</b><br><b>8/29/02<br/>Prothonotary Icc Ap. Rev.</b> |                                  |   |                         |                     |            |
| 9/18/02   |                                  |   |                         | TOTALS              | \$5,006.00 |
| INTEREST COMPUTATION DATE _____   |                                  |   |                         | 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.

**ADDITIONAL INTEREST**

**SETTLEMENT TOTAL**

Dorothy A. Totten  
SECRETARY OF REVENUE

SECRETARY OF REVENUE  
(OR AUTHORIZED RELEASEE)

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

JOSEPH G. PANETTE  
VS

INDIVIDUAL AND AS PRES OF  
MARKETING SPECIALISTS INC

the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, held in furtherance. The filing of Notice of Lien with a county Prothonotary is not a requisite, and the lien remains in full force and validly without filing or revival until paid.

Filed this 22nd day of July, 2002 at 11:43 a.m.

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 (a) in the case of Personal Property, shall be registered in the office of the Prothonotary 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

*John G. Panner*  
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 Fuel 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. 96151.

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1066, No. 225 Section 1 et. seq. C.S.A. Section 1701 et. seq.

Liens for State or 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 Vehicle Code, 75 P.S.C. 16151.

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

|             |  |
|-------------|--|
| S.A.U.      | State Sales and Use Tax                              |
| L.S.G.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.G.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 4) for each type of tax listed on this Notice of Lien comprises the balance of the due (column 5) plus assessed additions and penalties and accrued and accrued interest to the interest computation date on the face of this 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.G.F. & C.L.G.N.I. | - 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 of 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. H            | - 1% per month or fraction                            |
| D.O.T.                | - 18% 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%           | .000540               |
| 1/1/83 thru 12/31/83 | 16%           | .000530               |
| 1/1/84 thru 12/31/84 | 14%           | .000501               |
| 1/1/85 thru 12/31/85 | 13%           | .000556               |
| 1/1/86 thru 12/31/86 | 10%           | .000274               |
| 1/1/87 thru 12/31/87 | 9%            | .000247               |
| 1/1/88 thru 12/31/88 | 1%            | .000061               |
| 1/1/89 thru 12/31/89 | 9%            | .000247               |
| 1/1/90 thru 12/31/90 | 7%            | .000192               |
| 1/1/91 thru 12/31/91 | 9%            | .000247               |
| 1/1/92 thru 12/31/92 | 9%            | .000247               |
| 1/1/93 thru 12/31/93 | 7%            | .000192               |
| 1/1/94 thru 12/31/94 | 9%            | .000247               |
| 1/1/95 thru 12/31/95 | 9%            | .000247               |
| 1/1/96 thru 12/31/96 | 7%            | .000192               |
| 1/1/97 thru 12/31/97 | 9%            | .000247               |
| 1/1/98 thru 12/31/98 | 7%            | .000192               |
| 1/1/99 thru 12/31/99 | 9%            | .000247               |
| 1/1/00 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.

---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.