

02-1247-CD
COMM. OF PA. -VS- ROBERT A. MCCRACKEN, et al.



JUL 31 2002

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

ROBERT A MCCRACKEN
EILEEN M MCCRACKEN
NAME AND ADDRESS: 23 LORD STREET
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

209-34-6613

02.1247.CD

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.	01-01-99 TO 12-31-99	OCT 26 2001	P97469	561.00	804.77
P.I.T.	01-01-00 TO 12-31-00	OCT 10 2001	M02294	707.00	814.01

FILED

AUG 12 2002
EVAS
MISS CORP PA PD 25.00
William A. Shaw CC Com Pa
Prothonotary

INTEREST COMPUTATION DATE AUG 19 2002

TOTALS	\$1,268.00	\$1,618.78
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

AUG 09 2002

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

ROBERT A MCCRACKEN
& EILEEN M MCCRACKEN

NOTICE OF TAX LIEN

Filed this 10th day of

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

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

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 15 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 arise under Section 242, Act of March 4, 1971, No. 2 85 amended, 72 P.S. Section 7442.

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.	Motorbus 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.

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.N.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.	- 5/4 of 1% per month or fraction
R.T.T.	- 6% per annum
R.F.T.	- 6% per month or fraction
M.C.R.T. & EST.	- 6% per annum
L.F.T., F.U.T.	- 1% per month or fraction
D.F.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 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%	.000438
	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%	.000276
	1/1/87 thru 12/31/87	9%	.000247
	1/1/88 thru 12/31/88	11%	.000301
	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%	.000219
	1/1/92 thru 12/31/92	7%	.000192
	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	7%	.000192
	1/1/98 thru 12/31/98	7%	.000192
	1/1/99 thru 12/31/99	7%	.000192
	1/1/00 thru 12/31/00	8%	.000219
	1/1/01 thru 12/31/01	9%	.000247
	1/1/02 thru 12/31/02	6%	.000164

--Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

--Interest is calculated as follows:
INTEREST = BALANCE UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.

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

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17126-0948



ARP 50789

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

ROBERT A MCCRACKEN &
EILEEN M MCCRACKEN
23 LORD STREET
DU BOIS PA 15801

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

	Docket Number	02-1247-CD
	Date Filed	8/12/2002
	Class of Tax	ANNUAL
	Account Number	209-34-6613
William A. Shaw Prothonotary/Clerk of Courts	Assessment Number	P97469, M02294

FILED

m/10:55 AM
JUL 05 2005
(64)

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges having received of the Defendant above named, full payment and satisfaction of the above captioned Lien/Judgement Note, with the interest and costs thereon due it; and desires that satisfaction be entered upon 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 so doing, 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 24TH day of JUNE, 2005.

GREGORY C. FAJT
Secretary of Revenue



KEITH J. RICHARDSON
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

v.

FILED

JUL 05 2005

William A. Shaw
Prothonotary/Clerk of Courts

AUTHORITY TO SATISFY