

02-1272-CD  
DEPARTMENT OF REVENUE -vs- MARTIN L. FOLEY  
COMMONWEALTH OF PA

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

AUTHORITY TO SATISFY



REV-300 CM AFP (3-96)

ARP 53464

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V

MARTIN L FOLEY  
RR 2 BOX 55  
MORRISDALE PA 16858

COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket Number 02-1272-CD  
Date Filed 8/15/2002  
Class of Tax ANNUAL  
Account Number 197-54-7822  
Assessment Number P86435

FILED  
MAY 30 2006  
GR

William A. Shaw  
Prothonotary/Clerk of Courts

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 MAY 2006.

GREGORY C. FAJT  
Secretary of Revenue

A handwritten signature in black ink that reads "Keith J. Richardson".

KEITH J. RICHARDSON  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

**FILED**

**MAY 30 2006**

William A. Shaw  
Prothonotary/Clerk of Courts

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

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

v.

\_\_\_\_\_ AUTHORITY TO SATISFY \_\_\_\_\_

\_\_\_\_\_



**COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA**

NAME AND ADDRESS:

MARTIN L FOLEY  
RR 2 BOX 55  
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**

197-54-7822

02-1272-CO

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.

AUG 13 2002

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SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

**PART 1 - TO BE RETAINED BY RECORDING OFFICE**

**COMMONWEALTH OF PENNSYLVANIA**

**VS**

MARTIN L FOLEY

**LIEN FOR TAXES, PENALTIES AND INTEREST**  
 General Information:  
 Corporation Tax Lien provided under the Fiscal Code arises at the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, with no further notice. 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.

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

S.A.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.	Fuel Use Tax (Diesel and Special Fuels)
H.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 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 will 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., G.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.S.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. - 1% per month or fraction	
O.F.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 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%	.00050
1/1/83 thru 12/31/83	16%	.00036
1/1/84 thru 12/31/84	13%	.00031
1/1/85 thru 12/31/85	13%	.00036
1/1/86 thru 12/31/86	10%	.000274
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/91	11%	.000301
1/1/89 thru 12/31/92	9%	.000247
1/1/90 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.000247
1/1/99 thru 12/31/99	7%	.000192
1/1/00 thru 12/31/00	6%	.000219

---Taxes that become delinquent on or before December 31, 1981 will remain at 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 = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.

Place of filing: The Notice of Lien shall be filed at the Prothonotary of the county in which the property subject to the lien is situated and (b) in the case of personal property, either 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**

**NOTICE OF TAX LIEN**

**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 2614.15, 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. 1066, 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 Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 212, 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