

03-1157-CD
COMMONWEALTH OF PENNA. vs. S. J. SWITALA TRUCKING REPAIR

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



REV-159 CM AFP (6-91)

FILED 11/19/2003 25.00
AUG 06 2003 1 CC PMS

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD** COUNTY, PENNSYLVANIA
17-PA25182342900-S

NAME AND ADDRESS: S J SWITALA TRUCKING & REPAIR
RT 53 N PO BOX 49
DRIFTING PA 16834

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

03-1157-C8

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL*
1	2	3	4	5	6
MCRT	023 - 023	01/23/03	L-0207007	\$597.11	\$823.27
MCRT	030 - 030	02/27/03	D-0207574		\$25.00

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

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

AUG 03 2003
DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information

COMMONWEALTH OF PENNSYLVANIA

VS

S J SWITALA TRUCKING & REPAIR

NOTICE OF TAX LIEN

Filed this _____ day of _____, _____.

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 365 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, (15 Pa. C.S. 9115).

Liens for Inheritance Tax and Estate Tax arise under the In-
heritance and Estate Tax of 1982, Act of December 13, 1982, P.L.
1986, No. 225 Section 1 et. seq., 72 P.S. C.S.A. Section 1701 et.
seq. (For decedents with death prior to December 13, 1982, P.L.
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 212, Act of March 4, 1971, No. 2
as amended, 72 P.S. Section 7202.

Liens for Motorbus Road Tax arise under Chapter 96 of the PA
Vehicle Code, (73 Pa. C.S. 9815).

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in
Laws for Liquid Fuels Tax Act, 72 P.S. Section 2611-H.

General Liens. General Liens provided under the Fiscal Code arise at
the time of settlement (assessment) and are liens upon the fran-
chises and property, both real and personal, with no further no-
tice. The filing of a Notice of Lien with a county Prothonotary
is not requisite, and the lien remains in full force and
validity without filing or revival until paid.

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

Personal Income Tax, Employer Withholding Tax, Realty Trans-
fer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuel Use Tax,
Motor Carrier's 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 mer-
chandise 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 resiling of the
Notice by the Commonwealth. Any Notice of Lien filed by the
Commonwealth shall have priority to, and be paid in full, before
any other obligation, judgment, claim, lien, or estate is set-
tled 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. 136.

RELEASE OF LIEN

The Secretary or his delegates 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

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/81 thru 12/31/82	20%	.000500
1/1/83 thru 12/31/83	16%	.000438
1/1/84 thru 12/31/84	11%	.000381
1/1/85 thru 12/31/85	13%	.000356
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	7%	.000201
1/1/89 thru 12/31/89	7%	.000167
1/1/90 thru 12/31/90	7%	.000132
1/1/91 thru 12/31/91	7%	.000101
1/1/92 thru 12/31/92	7%	.000077
1/1/93 thru 12/31/93	7%	.000052
1/1/94 thru 12/31/94	7%	.000032
1/1/95 thru 12/31/95	7%	.000021
1/1/96 thru 12/31/96	7%	.000016
1/1/97 thru 12/31/97	7%	.000012
1/1/98 thru 12/31/98	7%	.000009
1/1/99 thru 12/31/99	7%	.000006
1/1/00 thru 12/31/00	7%	.000004

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

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 adjusted 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 in-
terest computation date, the payment must include the Lien fil-
ing costs and accrued interest from the interest computation
date to and through the payment date.

Interest is imposed at the following rates:

C.S.P.F., C.L.C.M.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.I., 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% or 1% per month or fraction
R.T.T.	3/4% or 1% per month or fraction
R.F.T.	6% per annum
IN. & EST.	6% per annum
L.F.T., F.U.T.	1% per month or fraction
N.C.R.T.	1% per month or fraction
O.F.T.	10% per annum

For all taxes that are originally due and payable on and
later daily interest on all tax deficiencies using an annual in-
terest 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 follow-
ing rates.

R.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.	Fuel Use Tax (Diesel and Special Fuels)
H.C.R.T.	Motor Carrier's Road Tax
O.F.T.	Oil Franchise Tax
P.U.R.	Public Transportation Assistance Fund Taxes and Fees
BUS	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

---Interest is calculated as follows:

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X

DA Income Tax (Residence Withholding)

BUREAU OF COMPLIANCE
PO BOX 280948
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



REV-300 CM DocEXEC (03-18)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

S J SWITALA TRUCKING & REPAIR INC
RT 53 N PO BOX 49
DRIFTING PA 16834

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No. 03-1157-CD
Date Filed AUG 06 2003
Class of Tax MCRT
Account No. 2900

FILED
M/AM/2018 8:56
AUG 24 2018
NOCC

BRIAN K. SPENCER
PROTHONOTARY & CLERK OF COURTS

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned lien/judgment note should be removed from the court records.

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. For doing so, this shall be your sufficient warrant of authority.

I certify that this filing complies with the provisions of the Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts that require filing confidential information and documents differently than non-confidential information and documents.

IN TESTIMONY WHEREOF, there is hereunto affixed the seal of the Department of Revenue, Commonwealth of Pennsylvania, this 17th day of August, 2018.

A handwritten signature in black ink that reads 'C. Daniel Hassell'.

C. Daniel Hassell

Secretary of Revenue

A handwritten signature in black ink that reads 'Sean Washington'.

SEAN WASHINGTON

Director, Bureau of Compliance

5
BUREAU OF COMPLIANCE
PO BOX 280948
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



REV-300 CM DocEXEC (03-18)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

S J SWITALA TRUCKING & REPAIR INC
RT 53 N PO BOX 49
DRIFTING PA 16834

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No. 03-1157-CD
Date Filed AUG 06 2003
Class of Tax MCRT
Account No. 2900

FILED
01/04/2018 11:04
SEP 21 2018
10
BRIAN K SP
PROTHONOTARY & CLERK OF COURT

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A handwritten signature in black ink that reads "C. Daniel Hassell".

C. Daniel Hassell

Secretary of Revenue

A handwritten signature in black ink that reads "Sean Washington".

SEAN WASHINGTON

Director, Bureau of Compliance