

03-1504-CD

COMMONWEALTH OF PENNSYLVANIA vs. TIM L. HAMM

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



REV-159 CM APP (8-03)

03-1504-CD

SEP 03 2003

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: **TIM L HAMM  
PO BOX 365  
MADERA PA 16661**

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

179-42-8028

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-96 TO 12-31-96	FEB 27 1998	067613	804.00	1,402.39
				FILED M 2-4-03 AD 85.00 1 C.C. 25 Peff OCT 06 2003	
				William A. Shaw Prothonotary	
INTEREST COMPUTATION DATE <u>SEP 22 2003</u>				TOTALS \$804.00	\$1,402.39
				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.

*Keith J. Richardson*

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

OCT 01 2003

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

COMMONWEALTH OF PENNSYLVANIA  
VS  
TIM L HAMM

Corporation Tax Liens provided under the Fiscal Code arise 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.

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 noticed 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.

### 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 accrued 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.

For any Delinquent Taxes due on or before December 31, 1981, interest is imposed at the following rates:

C.I., G.R., C.A., S.T.	- 6% per annum (due date to payment date)
B.L., N.E., G.P., M.H.I.	- 6% per annum (due date to payment date)
P.U.R.	- 6% 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
I.N. & E.T.	- 1% per month or fraction
L.F.T., F.U.T.	- 1% per month or fraction
M.C.R.T. *	- 1% per month or fraction
O.F.T.	- 18% per annum

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 be paid in full, before any other obligation, 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. 138.

**PLACE OF FILING NOTICE AND PRIORITY OF NOTICE**  
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.

### RELEASE OF LIEN

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.	Dejamine Date	Interest Rate	Daily Interest Factor
	1/1/82 thru 12/31/82	20%	.000568
	1/1/83 thru 12/31/83	16%	.000538
	1/1/84 thru 12/31/84	11%	.000501
	1/1/85 thru 12/31/85	13%	.000519
	1/1/86 thru 12/31/86	10%	.000524
	1/1/87 thru 12/31/87	9%	.000547
	1/1/88 thru 12/31/88	11%	.000501
	1/1/89 thru 12/31/89	9%	.000547
	1/1/90 thru 12/31/99	7%	.000192
	1/1/00 thru 12/31/00	7%	.000192
	1/1/01 thru 12/31/01	8%	.000219
	1/1/02 thru 12/31/02	9%	.000247
	1/1/03 thru 12/31/03	5%	.000164

**CLASSES OF TAX**  
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.

C.S.	(01) Capital Stock Tax	1/1/95 thru 12/31/98	9%	.000247
F.F.	(02) Foreign Franchise Tax	1/1/99 thru 12/31/99	7%	.000192
C.L.	(03) Corporate Loans Tax	1/1/00 thru 12/31/00	8%	.000219
C.M.I.	(06) Corporate Net Income Tax	1/1/01 thru 12/31/01	9%	.000247
C.I.	(05) Corporation Income Tax	1/1/02 thru 12/31/02	9%	.000247
G.R.	(10) Gross Receipts Tax	1/1/03 thru 12/31/03	5%	.000164
P.U.R.	(20) Public Utility Realty Tax			.000137
S.T.	(30) Shares Tax			
B.L.	(40) Corporate Loans Tax (Banks)			
B.L.	(50) Not Earnings Tax			
N.E.	(60) Gross Premiums Tax			
G.P.	(70) Marine Insurance Tax			
M.I.	(70) Marine Insurance Tax			
C.A.	(80) Cooperative Associations			
P.I.T.	PA Income Tax (PA-40)			
E.M.T.	PA Income Tax (Employer Withholding)			

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 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 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.	Rental 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
N.T.	Public Transportation Assistance Fund Taxes and Fees
BUS	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

--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 OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.

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

BUREAU OF COMPLIANCE  
PO BOX 280948  
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket No. 03-1504CD  
Date Filed OCT 06 2003  
Class of Tax ANNUAL  
Account No. 179-42-8028

TIMOTHY L HAMM SR  
PO BOX 365  
MADERA PA 16661

FILED

4 SEP 24 2012  
M/9.00/

William A. Shaw

Prothonotary/Clark 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.

IN TESTIMONY WHEREOF, there is hereunto affixed the seal of the Department of Revenue, Commonwealth of Pennsylvania, this 12th day of September, 2012.



Daniel Meuser  
Secretary of Revenue



MARY HUBLER  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

03-1504CD

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.

TIMOTHY L HAMM SR  
&

AUTHORITY TO SATISFY

Prothonotary/Clerk/Court  
William A. Shew

SEP 24 2012

FILED