

04-177-CD
COMMONWEALTH OF PENNSYLVANIA vs. RANDY G. SMITH, et al.

Comm. Of Pa. vs. Randy Smith, et al
2004-177-CD



REV-300 CM APP (06-01)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY

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

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

RANDY G SMITH
SHARON SMITH
2425 DEER CREEK RD
MORRISDALE PA 16858

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.
Docket No. 04-177-CD
Date Filed FEB 06 2004
Class of Tax ANNUAL
Account No. 187-56-7922

L95640

012336

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in above action, acknowledges that the above captioned Lien/Judgment note should be removed from 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 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 16TH day of JUNE, 2004.

GREGORY C. FAJT
Secretary of Revenue

KEITH J. RICHARDSON

Director, Bureau of Compliance

FILED *10/30/04* NO CC
OCT 01 2004

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF
COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

AUTHORITY TO SATISFY

FILED

OCT 01 2004

Commonwealth
of Pennsylvania
Prisoners' Writ
Court of Appeals

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

RANDY G SMITH
& SHARON SMITH

NOTICE OF TAX LIEN

Filed this _____ day of _____, at _____.

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 15 of the
Liquid Fuels Tax Act, 72 P.S. Section 2611-M, 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 Pa. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the In-
heritance and Estate Tax of 1982, Act of December 15, 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 15,
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
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).

Personal Income Tax, Employer Withholding Tax, Realty Trans-
fer 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 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 Trans-
fer 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

Place of filing: The Notice of Lien shall be filed:
(a) In the case of Real Property, in the office of the Pro-
thonotary 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.

GENERAL RULE: 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 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. 158.

Liens for Liquid Fuels Tax arise under Section 15 of the
Liquid Fuels Tax Act, 72 P.S. Section 2611-M, as amended.

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

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 Pa. C.S. 9615).

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., M.I. - 6% per annum (due date to payment date)
P.U.R. - 1% per month or fraction
P.I.T., E.M.T. - 3% of 1% per month or fraction
S&U. - 3% of 1% per month or fraction
R.T.T. - 6% per annum
IN & EST. - 6% per annum
L.F.T. - 1% per month or fraction
M.C.R.T. - 1% per month or fraction
O.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 Rate	Delinquent Date	Interest Rate	Daily Interest Factor
1% / 82 thru 12/31/82	20%	.000458	
1/1/83 thru 12/31/83	16%		
1/1/84 thru 12/31/84	11%		
1/1/85 thru 12/31/85	13%	.000356	
1/1/86 thru 12/31/86	10%	.000276	
1/1/87 thru 12/31/87	9%	.000247	
1/1/88 thru 12/31/89	11%	.000301	
1/1/90 thru 12/31/92	9%	.000247	
1/1/93 thru 12/31/94	7%	.000192	
1/1/95 thru 12/31/98	9%	.000247	
1/1/99 thru 12/31/99	7%	.000247	
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%	.000166	
1/1/03 thru 12/31/03	5%	.000137	
1/1/04 thru 12/31/04	4%	.000110	

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

S.&U.	State Sales and Use Tax
L.S.B.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.	Public Transportation Assistance Fund Taxes and Fees
BUS	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax