

04-295-CD

COMMONWEALTH OF PENNSYLVANIA vs. SCOTT B. WAY

Comm. Of PA vs. Scott Way
2004-295-CD



FILED

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cc: t. left.
MAR 01 2004

04-295-9

FEB 13 2004

William A. Shaw
Prothonotary

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SCOTT B WAY
PO BOX 121
CLEARFIELD

NAME AND ADDRESS: PA 16830

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

188-68-7783

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.	01-01-97 TO 12-31-97	NOV 06 1998	N74594	179.00	263.44
P.I.T.	01-01-98 TO 12-31-98	FEB 02 2001	S82070	135.00	214.29
P.I.T.	01-01-99 TO 12-31-99	SEP 29 2000	M90544	271.00	356.03
P.I.T.	01-01-00 TO 12-31-00	SEP 25 2001	M00124	312.00	383.94
P.I.T.	01-01-01 TO 12-31-01	JAN 17 2003	012348	111.00	127.63
INTEREST COMPUTATION DATE <u>MAR 06 2004</u>				TOTALS \$1,008.00	\$1,345.33
				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. Culver
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

FEB 25 2004

DATE

LIEN FOR TAXES, PENALTIES AND INTERESTS

COMMONWEALTH OF PENNSYLVANIA

SA

SUNI BWAY

the time of Settlement (assessment) and are liens upon the franchises and property, both real and personal, with no further notices. 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.

SETTLEMENT OF ACCOUNT

PERSONAL INCOME TAX, EMPLOYER MIMICATION TAX, REALTY INCOME 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 FRANCHISEES AS WELL AS REAL AND PERSONAL PROPERTY OF TAXPAYERS, BUT ONLY AFTER THEY HAVE BEEN ENTERED AND DOCKETED OF

If payment or settlement of the account is made after the interest computation date, the payment must include the lien filing fee.

Filed this _____ day of _____

Fiscal Code, 72 P.S. Section 1401, as amended.

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.

Lenses for Liquid Fuels Tax Brise 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.

the Vehicle Code, (75 Pa. C.S. 9615).

CLASSES OF TAX

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 2485 – 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 262, 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 Pennsylvania Vehicle Code, (75 Pa. C.S. 9815).

Liens for Liquid Fuels and Fuels Tax, and the tax imposed under Section 9502 of the Vehicle Code (75 Pa. C.S. 9502) arise under

LIEN FOR TAXES, PENALTIES AND INTEREST					
General Information:					
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.					
<u>Inheritance Tax Liens</u> 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 or 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 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					
<u>General Rule:</u> 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. <u>Exception:</u> 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, 1966, P.L. 1015, No. 138.					
RELEASE OF LIEN					
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. <u>Exception:</u> Interest on corporation taxes is computed after the lien is paid.					
CLASSES OF TAX					
C.S. (01) Capital Stock Tax F.F. (02) Foreign Franchise Tax C.L. (03) Corporate Loans Tax C.N.I. (04) Corporate Net Income Tax C.I. (05) Corporation Income Tax G.R. (10) Gross Receipts Tax P.U.R. (20) Public Utility Retailer Tax S.T. (30) Shares Tax B.L. (40) Corporate Loans Tax (Banks) N.E. (50) Net Earnings Tax G.P. (60) Gross Premiums Tax (70) Marine Insurance Tax (80) Cooperative Associations P.I.T. PA Income Tax (PA-40) E.M.T. PA Income Tax (Employer Withholding)					
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.					
For any Delinquent Taxes due on or before December 31, 1981, 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., F.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.& U. - 3/4 of 1% per month or fraction R.T.T. - 6% per annum L.F.T., F.U.T. - 6% per annum M.C.R.T. * - 1X per month or fraction M.C.R.T. * - 1X per month or fraction O.F.T. - 18X 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: 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% .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 13% .000355					
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% .000247					
1/1/95 thru 12/31/98 7% .000247					
1/1/99 thru 12/31/99 8% .000219					
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					
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.					

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17128-0848



REV-300 CM AFP (3-96)

ARP 53329

FILED

MAY 15 2006

m/s/30/lw
William A. Shaw
Prothonotary/Clerk of Courts

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

SCOTT B WAY
PO BOX 121
CLEARFIELD PA 16830

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA.

CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number	04-295-CD
Date Filed	3/1/2004
Class of Tax	ANNUAL
Account Number	188-68-7783
Assessment Number	N74594, S82070, M90544, M00124, O12348

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 9TH day of MAY 2006.

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.

AUTHORITY TO SATISFY

William A. Shaw
Prothonotary/Clerk of Courts

MAY 15 2006

FILED