

2004-558-CD  
COMMONWEALTH OF PA.

VS  
MARJORIE FERRA

Comm. Of Pa. vs. Marjorie Ferra  
2004-558-CD

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUEBUREAU OF COMPLIANCE  
DEPT. 280948  
HARRISBURG, PA 17128-0948

## CERTIFIED COPY OF LIEN

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA

2004-558-C0

FERRA, MARJORIE  
199 ELBEL RD  
PUNXSUTAWNEY PA 15767-7822EIN: 25-1550974/000  
Notice Date: April 11, 2004  
Notice Number: 955-960-604-040-6

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.

1 TAX TYPE	2 ACCOUNT ID	3 TAX PERIOD BEGIN	4 TAX PERIOD END	5 EVENT NUMBER	6 TAX DUE	7 TOTAL DUE
SALES	17079088	07-01-96	07-31-96	1	825.93	1,806.16
SALES	17079088	08-01-96	08-31-96	1	975.93	1,950.02
SALES	17079088	09-01-96	09-30-96	1	975.93	1,942.55
TOTAL:					2,777.79	5,698.73
FILING FEE(S):						25.00

FILED

APR 22 2004  
013:05 PM  
William A. Shaw  
Prothonotary/Clerk of Courts  
I CERT TO COMM.

INTEREST COMPUTATION DATE: 04-21-04

The undersigned, the Secretary of Revenue (or an 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 therein 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. Anderson  
SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

April 11, 2004

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA  
VS  
FERRA, MARJORIE

NOTICE OF TAX LIEN

filed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_ m.

**LIENS FOR TAXES**

Liens for Corporation Taxes arise under Section 1401 of the Fiscal Code, 72 P.S. Section 1404, as amended.

Liens for Personal Income Tax and Employer Withholding Tax 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-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 PA Vehicle Code, (75 PA. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax Act of 1982, Act of December 13, 1982, P.L. 1086, No. 225 Section 1 et. seq., 72 PA. C.S.A. Section 1701 et. seq. (For descendants 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 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 PA Vehicle Code, (75 PA. C.S. 9815).

**LIENS 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 of revival until paid.

Inheritance Tax Liens are liens on real estate which continue until tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuel Use Tax, Motor Carriers Road Tax and Motorbus Tax liens are liens upon the franchises as well as real and personal property of taxpayers, 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 used in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

**PLACE OF THE 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**

**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, judgement, 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.

**RELEASE OF LIEN**

Subject to such regulation as the Secretary or his delegate may prescribe, 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 a lien is paid.

**SETTLEMENT OF ACCOUNT**

The "Total" column (Column 7) for each type of tax listed on this Notice of Lien comprises the balance of Tax Due (Column 6) plus assessed additions and/or penalties, and assessed and accrued interest up to the interest computation date on the face of this notice.

If payment or settlement of 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., 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
INH & 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.	- 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. 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%	.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	11%	.000301
1/1/89 THRU 12/31/89	9%	.000247
1/1/90 THRU 12/31/90	7%	.000192
1/1/91 THRU 12/31/91	9%	.000247
1/1/92 THRU 12/31/92	9%	.000192
1/1/93 THRU 12/31/93	7%	.000247
1/1/94 THRU 12/31/94	9%	.000192
1/1/95 THRU 12/31/95	7%	.000247
1/1/96 THRU 12/31/96	8%	.000219
1/1/97 THRU 12/31/97	9%	.000247
1/1/98 THRU 12/31/98	6%	.000164
1/1/99 THRU 12/31/99	5%	.000137
1/1/00 THRU 12/31/00	4%	.000110

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

---Taxes that become delinquent on or after January 1, 1982 are subject to a variable interest that changes each calendar year.

---Interest is calculated as follows:

$$\text{INTEREST} = (\text{BALANCE OF TAX UNPAID}) \times (\text{NUMBER OF DAYS DELINQUENT}) \times (\text{DAILY INTEREST FACTOR})$$

APR 22 2004

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

COMMONWEALTH OF  
PENNSYLVANIA  
DEPARTMENT OF REVENUE,

CIVIL DIVISION

NO. 2004-558-CD

Plaintiff

AMOUNT: \$5,698.73

vs.

SATISFACTION OF JUDGMENT

FERRA, MARJORIE

FILED ON BEHALF OF:

Defendant

COMMONWEALTH OF  
PENNSYLVANIA,  
DEPARTMENT OF REVENUE

COUNSEL OF RECORD  
FOR THIS PARTY:

ROBERT C. EDMUNDSON  
SENIOR DEPUTY ATTORNEY  
GENERAL  
PA ID #23533

OFFICE OF ATTORNEY GENERAL  
MANOR COMPLEX  
564 FORBES AVENUE  
PITTSBURGH, PA 15219  
(412) 565-2575

**FILED**  
10/00/04 Certo Def.

NOV 01 2004

William A. Shaw  
Prothonotary

## SATISFACTION OF JUDGMENT

Having received from the defendant the full amount of the debt of the above judgment, I do hereby authorize, empower and direct the Prothonotary of Clearfield County to enter satisfaction of the same on the records.



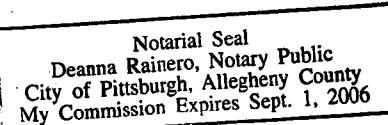
\_\_\_\_\_  
Robert C. Edmundson  
Senior Deputy Attorney General

### COMMONWEALTH OF PENNSYLVANIA COUNTY OF ALLEGHENY

Before me, a notary public duly commissioned and sworn, personally appeared the above named Robert C. Edmundson, Senior Deputy Attorney General, being the agent representing the plaintiff in the above stated case, who in due form of law acknowledged the Power of Attorney to be his act and deed, and to the end that the same might be recorded as such.

Witness my hand and seal this 27<sup>th</sup> day of October, 2004.

Deanna Rainero  
Notary Public



Account No. ST-017-07-9088

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUEBUREAU OF COMPLIANCE  
DEPT. 280948  
HARRISBURG, PA 17128-0948

## CERTIFIED COPY OF LIEN

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA

FERRA, MARJORIE  
199 ELBEL RD  
PUNXSUTAWNEY PA 15767-7822

ENTITY ID: 25-1550974/000  
DOCKET NUMBER: 2004-558-CD  
DATE FILED: April 22, 2004  
FEES: 25.00  
NOTICE NUMBER: 557-427-604-090-9

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.

1 TAX TYPE	2 ACCOUNT ID	3 TAX PERIOD BEGIN	4 TAX PERIOD END	5 EVENT NUMBER	6 TAX	7 TOTAL
SALES	17079088	07-01-96	07-31-96	1	825.93	1,806.16
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TOTAL:					2,777.79	5,698.73
FILING FEE(S):						25.00

INTEREST COMPUTATION DATE: 04-21-04

The undersigned, the Secretary of Revenue (or an 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 therein 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.

Failure to pay this liability by Certified Check or Money Order will result in the delay of issuing your Satisfaction.

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

June 12, 2004

DATE

### NOTICE TO TAXPAYER

This is a copy of the certificate of lien which has been filed with the Prothonotary of your county.

Failure to pay the Total shown on the face of this lien within ten days from the mailing date will result in your case being referred to Commonwealth Attorneys for execution on the lien.

The total in column 7 includes assessed/settled TAX, PENALTIES and INTEREST up to the date indicated.

Calls or questions concerning this notice should be directed to: BUREAU OF COMPLIANCE, LIEN SECTION, DEPT. 280948, HARRISBURG, PA 17128-0948, (717) 772-5423 or (717) 787-5640.

Payment may be made by check or money order made payable to: PA DEPT. OF REVENUE. Please note the Entity Number and daytime telephone number on the check.

PA DEPT. OF REVENUE  
BUREAU OF IMAGING & DOCUMENT MANAGEMENT  
DEPT. 280405  
HARRISBURG, PA 17128-0405

### TAX TYPE LEGEND

SALES - SALES TAX	FUSE - FUEL USE TAX
INDIV USE - INDIVIDUAL USE TAX	LIQ FUELS - LIQUID FUELS TAX
BUS USE - BUSINESS USE TAX	OIL FRANCH - OIL FRANCHISE TAX
PROMOTER - PROMOTER TAX	CAP STOCK - CAPITAL STOCK TAX
EMPLOYER - EMPLOYER WITHHOLDING TAX	LOANS - LOANS TAX
MASS TRANS - MASS TRANSIT TAX	CNI - CORPORATE NET INCOME TAX
PCRT - PASSENGER CAR RENTAL TAX	FR FRAN - FOREIGN FRANCHISE TAX
CSA - CIGARETTE STAMPING AGENT	GR - GROSS RECEIPTS
CIGW - CIGARETTE WHOLESALER	GP - GROSS PREMIUMS
CIG RETAIL - CIGARETTE RETAILER	BS - BANK SHARES TAX
CIG VENDOR - CIGARETTE VENDING	MT - MUTUAL THRIFT
MALT BEV - MALT BEVERAGE TAX	CO OP - COOPERATIVE ASSOCIATION
MOTOR CARR - MOTOR CARRIER TAX	MARINE - MARINE INSURANCE
MOTORBUS - MOTOR BUS TAX	PURTA - PUBLIC UTILITY REALTY TAX

### SETTLEMENT OF ACCOUNT

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### INTEREST

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**INTEREST:** Interest is calculated on a daily basis at the following rates.

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IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

**CERTIFICATE OF SATISFACTION OF JUDGMENT**

No.: 2004-00558-CD

Commonwealth of PA

Debt: \$5,698.73

Vs.

Atty's Comm.:

Marjorie Ferra

Interest From:

Cost: \$

NOW, Monday, November 01, 2004 , directions for satisfaction having been received, and all costs having been paid, SATISFACTION was entered of record.

Certified from the record this 1st day of November, A.D. 2004.

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Prothonotary

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



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

FERRA, MARJORIE  
199 ELBEL RD  
PUNXSUTAWNEY PA 15767-7822

**AUTHORITY TO SATISFY**

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA

DOCKET NUMBER: 2004-558-CD  
DATE FILED: April 22, 2004  
EIN: 25-1550974/000  
NOTICE NUMBER: 373-806-705-022-8

To the Prothonotary of CLEARFIELD County:

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 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 sufficient warrant of authority.

IN TESTIMONY WHEREOF, there is hereunto affixed the Seal of the Department of Revenue, Commonwealth of Pennsylvania, this 28 day of February, 2005.

Gregory C. Fajt  
Secretary of Revenue

Keith J. Richardson  
Director, Bureau of Compliance

FILED <sup>cc</sup>  
M 10:30 AM MAR 04 2005

William A. Shaw  
Prothonotary, Clerk of Courts

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

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NO. TERM, 2005

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COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

v.

FERRA MARJORIE

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**AUTHORITY TO SATISFY**

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William A. Straw  
Prothonotary/Clerk of Courts

MAR 04 2005

**FILED**