

04-610-CD
COMMONWEALTH OF PENNSYLVANIA vs. THOMAS MANTZ, et al.

Comm. Of Pa. vs Thomas Mantz et al
2004-610-CD



FILED ^{cc}
MAY 03 2004 Piff pd.
25.00
William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**
18-181644 **COUNTY, PENNSYLVANIA**

NAME AND ADDRESS: **THOMAS MANTZ IND
AND AS PRES OF
KEYSTONE RUBBER PROCESSING TECHNOLOGIES INC
PO BOX 122
OSCEOLA MILLS PA 16666**

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE ISHEREWITH TRANSMITTED A CERTIFIED COPY OF LIEN
TO BE ENTERED OF RECORD IN YOUR COUNTY.

CERTIFIED COPY OF LIEN

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
EMPL	07/01/99 to 03/31/02	10/01/03	CO99999	\$939.72	\$1,930.27
				TOTALS	\$ 939.72
				FILING FEE (S)	25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	

INTEREST COMPUTATION DATE 05/16/04

The undersigned, the Secretary of revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be 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.

APR 27 2004

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information

COMMONWEALTH OF PENNSYLVANIA
VS
THOMAS MANTZ IND

V.S.

NOTICE OF TAX LIEN

Filed this _____ day of _____, at _____, in the County of _____.

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 Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuel Tax Liens are liens upon 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, or merchandise regularly sold in the ordinary course of business of the franchiser as well as real and personal property 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

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 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, 1956, P.L. 1015, No. 138.

RELEASE OF LIEN

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 261-M, as amended.

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 261-M, 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 Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1006, 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 2465 1-101 et. seq.)

CLASSES OF TAX

CLASSES OF TAX

C.S. (01) Capital Stock Tax

F.F. (02) Foreign Franchise Tax

C.L. (03) Corporate Loans Tax

C.H.I. (04) Corporate Net Income Tax

C.I. (05) Corporation Income Tax

G.R. (10) Gross Receipts Tax

P.U.R. (20) Public Utility Realty Tax

S.T. (30) Shares Tax

B.L. (40) Corporate Loans Tax (Banks)

N.E. (50) Net Earnings Tax

G.P. (60) Gross Premium Tax

H.I. (70) Marine Insurance Tax

C.A. (80) Cooperative Associations

P.I.T. (90) PA Income Tax (PA-40)
E.M.T. PA Income Tax (Employer Withholding)

S.E.U.	State Sales and Use Tax
L.S.E.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)
H.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
H.T.	Public Transportation Assistance Fund Taxes and Fees
BUS	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

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 interest to the interest computation date on the face of the Notice.

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.H.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./H.I.	- 6% per annum (due date to payment date)
P.U.R.	- 1% per month or fraction
P.I.T./E.M.T.	- 3/4 of 1% per month or fraction
S.E.U.	- 5/4 of 1% per month or fraction
R.T.T.	- 6% per annum
H.I. & EST.	- 6% per annum
L.F.T./F.U.T.	- 1% per month or fraction
H.C.R.T./P.I.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	Interest is calculated on a daily basis at the following rates.	Debt	Interest Rate	Daily Interest Factor
		1/1/82 thru 12/31/82	20%	.000548
		1/1/83 thru 12/31/83	1.6%	.000458
		1/1/84 thru 12/31/84	1.1%	.000361
		1/1/85 thru 12/31/85	1.1%	.000356
		1/1/86 thru 12/31/86	1.1%	.000276
		1/1/87 thru 12/31/87	9%	.000247
		1/1/88 thru 12/31/91	1.1%	.000201
		1/1/92 thru 12/31/92	9%	.000247
		1/1/93 thru 12/31/93	7%	.000192
		1/1/94 thru 12/31/94	9%	.000247
		1/1/95 thru 12/31/95	9%	.000192
		1/1/96 thru 12/31/96	7%	.000247
		1/1/97 thru 12/31/97	8%	.000192
		1/1/98 thru 12/31/98	9%	.000247
		1/1/99 thru 12/31/99	7%	.000247
		1/1/00 thru 12/31/00	8%	.000192
		1/1/01 thru 12/31/01	9%	.000247

-- Taxes that become delinquent on or before December 31, 1981 will retain 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:
G.P. .000247
H.I. .000192
C.A. .000247
P.I.T. .000247
E.M.T. .000247

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).