

04-730-CD  
COMMONWEALTH OF PENNSYLVANIA VS. THOMAS L. KRISHART, et al.

**Comm. Of Penna vs Thomas Krishart et al**  
**2004-730-CD**



04-730 CD

by **FILED** cc Piff  
m/10/51 2004 Piff pd.25.00  
MAY 24 2004

APR 28 2004

William A. Shaw  
Prothonotary, Clerk of Courts

**COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA**

NAME AND ADDRESS:                    THOMAS L KRISHART  
    DAWN E KRISHART  
    217 MAPLE AVE  
    DU BOIS

PA 15801

TO THE PROTHONOTARY OF SAID COURT:

**CERTIFIED COPY OF LIEN**

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.

188-50-9224

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.	01-01-99 TO 12-31-99	JAN 07 2003	P95113	1,352.00	2,119.82

INTEREST COMPUTATION RATE 1.5% MAY 17 2004

**TOTALS**

**\$1,352.00**

**\$2,119.82**

**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

MAY 21 2004

DATE

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

**PART 1 - TO BE RETAINED BY RECORDING OFFICE**

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

THOMAS L KRISHART  
& DAWN E KRISHART

Correction 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, Relalty 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 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.

### 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 345 of the Tax Reform Code of 1971, 72 P.S. Section 7345, as amended.

Liens for Relalty 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-H, 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 Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1086, No. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1711 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 2465 - 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. 9015).

S.& U.	State Sales and Use Tax
L.S.& U.	Local Sales and Use Tax
R.T.T.	Relalty 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

### 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.I., G.R., C.L., C.N.I.	- 6% per annum (due date to payment date)
B., 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.	- 5/4 of 1% per month or fraction
S.B. U.	- 5/4 of 1% per month or fraction
R.T.T.	- 6% per annum
I.N. & EST.	- 6% per annum
L.F.T.-F.U.T.	- 1% per month or fraction
M.C.R.T. *	- 18% per annum
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.

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	20%	.00568
1/1/83 thru 12/31/83	16%	.00438
1/1/84 thru 12/31/84	11%	.00301
1/1/85 thru 12/31/85	13%	.00356
1/1/86 thru 12/31/86	10%	.00274
1/1/87 thru 12/31/87	9%	.00247
1/1/88 thru 12/31/88	11%	.00201
1/1/89 thru 12/31/89	9%	.00267
1/1/90 thru 12/31/90	7%	.00192
1/1/91 thru 12/31/91	7%	.00167
1/1/92 thru 12/31/92	7%	.00192
1/1/93 thru 12/31/93	9%	.00192
1/1/94 thru 12/31/94	7%	.00192
1/1/95 thru 12/31/95	7%	.00192
1/1/96 thru 12/31/96	7%	.00192
1/1/97 thru 12/31/97	8%	.00219
1/1/98 thru 12/31/98	9%	.00247
1/1/99 thru 12/31/99	5%	.00164
1/1/00 thru 12/31/00	5%	.00137
1/1/01 thru 12/31/01	5%	.00137
1/1/02 thru 12/31/02	6%	.00164
1/1/03 thru 12/31/03	5%	.00137
1/1/04 thru 12/31/04	4%	.00110

---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.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY



REV-500 CN APP (06-01)

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

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

THOMAS L KRISHART  
DAWN E KRISHART  
217 MAPLE AVE  
DU BOIS

PA 15801

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

- Docket No. 04-730-CD
- Date Filed MAY 24 2004
- Class of Tax ANNUAL
- Account No. 188-50-9224

P95113

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 20TH day of OCTOBER, 2004.

GREGORY C. FAJT  
Secretary of Revenue

Keith J. Richardson  
KEITH J. RICHARDSON

Director, Bureau of Compliance

66K  
FBI - NO CC  
M/10/5081  
DEC 06 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.

RECEIVED  
DEC 06 2004  
William A. Shaw  
Prothonotary/Clerk of Courts

AUTHORITY TO SATISFY