

2004-800-CD  
Commonwealth of Pennsylvania vs. Mary A. Ingros et al



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JUN 04 2004 LAC

William A. Shaw  
Prothonotary/Clerk of Courts *Diff*

04-800-CD

**COURT OF COMMON PLEAS OF CLEARFIELD**  
**80-86817-7**

## COUNTY, PENNSYLVANIA

**NAME AND ADDRESS:**

**MARY A INGROS, IND  
AND AS SEC/TREAS/MNGR OF  
D Q I INCORPORATED  
P O BOX 564  
DUBOIS PA 15801**

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
S&U	06/01/02-08/31/03	01/15/04	CO66666	\$6,583.28	\$8,254.53
			TOTALS	\$6,583.28	\$8,254.53
			FILING FEE (S)		\$25.00
INTEREST COMPUTATION DATE	06/26/04		ADDITIONAL INTEREST		
			SETTLEMENT TOTAL		

INTEREST COMPUTATION DATE 06/26/04

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.

Keith J. Richardson

JUN 02 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  
vs  
MARY A INGROS, IND

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.

Inheritance Tax Liens are liens on Real Estate which continue until the tax is paid.

### 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 Royalty 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 2611H, 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 P.S. C.S. 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 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 202, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7202.

Liens for liquid Fuels Tax, and the tax imposed in section 9902 of the Vehicle Code, (75 Pa. C.S. 9902) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

S.E.U.	State Sales and Use Tax
L.S.U.	Local Sales and Use Tax
P.T.T.	Realty Transfer Tax
I.H. & 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.	Public Transportation Assistance Fund Taxes and Fees
H.T.	BUS
L.F. & F.T.	Motorbus Road Tax
	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.

### PLACE OF FILING NOTICE FORM

Interest is imposed at the following rates:

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 of Lien 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, 1974, P.L. 1015, No. 135.

### 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 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.

### CLASSES OF TAX

For all taxes that are originally due and payable on and after January 15, 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%	.000568
1/1/83 thru 12/31/83	10%	.000538
1/1/84 thru 12/31/84	11%	.000556
1/1/85 thru 12/31/85	13%	.000214
1/1/86 thru 12/31/86	10%	.000247
1/1/87 thru 12/31/87	9%	.000391
1/1/88 thru 12/31/89	9%	.000247
1/1/90 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.000247
1/1/99 thru 12/31/99	7%	.000192
1/1/00 thru 12/31/00	8%	.000219
1/1/01 thru 12/31/01	9%	.000247

---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.