

04-801-CD
COMMONWEALTH OF PENNA vs. Dennis Q. INGORS, et al.

2004-801-CD
Commonwealth vs. Dennis Ingors et al



FILED
m/11/14 8:04
JUN 04 2004
1CC Piff pd.
25.00
Piff

William A. Shaw
Prothonotary/Clerk of Courts

04-801-CJ

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
80-86817-7

NAME AND ADDRESS:

DENNIS Q INGROS, IND
AND AS PRESIDENT 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	CO99999	\$6,583.28	\$8,254.53
			TOTALS	\$6,583.28	\$8,254.53
			FILING FEE (S)		\$25.00
			ADDITIONAL INTEREST		
			SETTLEMENT TOTAL		
INTEREST COMPUTATION DATE <u>06/26/04</u>					

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.

the taxpayer's property, real, personal, or both, as the case may be.

Keith J. Richardson

ATTEST: DEPARTMENT OF REVENUE

**SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)**

PART 1 – TO BE RETAINED BY RECORDING OFFICE

JUN 02 2004

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information

COMMONWEALTH OF PENNSYLVANIA

八
五

DENNIS Q INGROS, INC.

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

S.G.T.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
I.H. & E.S.T.	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
H.T.	Public Transportation Assistance Fund Taxes and Fees
B.U.S.	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

SETTLEMENT OF ACCOUNT

NOTICE OF TAX LIEN
I. Tex., Sales Tax, Liquor, Fuel Tax, Fuels, Oil, Gas, Motor Carriers Road Tax and Motorbus Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax. The liens are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed on record by the probate judge 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

C.S.-F.F./C.L./C.N.M. - 6% per annum (due date to payment date)
i.e. any delinquent taxes due on or before December 31, 1981,
interest is imposed at the following rates:

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

General Rule: According to the Fiscal Code, the Notice of Lien is automatically revived and does not require reserving 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.

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-H, as amended.

Licenses for Fuel Use Tax arise under Section 13 of the Fuel

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, 75 Pa. C.S. 9615Y.

Liens for Inheritance Tax and Estate Tax arise under the Inve-

heritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 97-248, Section 1(a), 72 Stat. 73, 1982, S. A. Section 1701.

1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2485 - 101 et. seq.).

1. *Local and State and Local Units* *U.S. and State*

Laws for State or 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.

1910-11. See *Mathematics and Taxation under Chamberlain* on the following page.

Licenses for Liquid Fuels and Fuels Tax, and the tax imposed by section 9502 of the Vehicle Code (75 Pa. C.S. 9502) arises under Chapter 90 of the Vehicle Code. (75 Pa. C.S. 9013).