

04-838-CD 04- 839-CD
COMMONWEALTH OF PENNSYLVANIA, LTENS

Comm of PA vs W Ruskin Dressler
2004-838-CD

Comm of PA vs William Anderson et al
2004-839-CD



MAY 14 2004

04-838-48

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

W RUSKIN DRESSLER

BOX 39

NAME AND ADDRESS:

ROCKTON

PA 15856

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.

CERTIFIED COPY OF LIEN

188-30-0758

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-01 TO 12-31-01	JUL 14 2003	N12951	821.72	1,012.72
			LE		
			JUN 10 2004		
			William A. Shaw Prothonotary		
INTEREST COMPUTATION DATE <u>JUN 04 2004</u>			TOTALS	\$821.72	\$1,012.72
			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. Rubenko

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

PART 1 - TO BE RETAINED BY RECORDING OFFICE

JUN 08 2004

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

W RUSKIN DRESSLER

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.

Personal Income Tax, Employer Withholding Tax, Realty 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 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 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.

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, 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, 1994, P.L. 1015, No. 138.

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 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 the lien is paid.

CLASSES OF TAX

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 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 2614.15, 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 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 2485 - 101 et. seq.).

Liens for 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. 9013).

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN. & EST.	Inheritance and Estate Tax
L.F.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.S., F.F., C.L., C.N.I. - 6% per annum (due date to payment date)
C.I., G.R.C.A., C.N.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
P.I.T., E.M.T. - 3/4 (due date to payment date)
S.E.U. - 3/4 of 1% per month or fraction
R.T.T. - 6% per annum
IN. & EST. - 1% per month or fraction
L.F.T., F.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.

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	20%	.000548
1/1/83 thru 12/31/83	16%	.0004938
1/1/84 thru 12/31/84	11%	.0004301
1/1/85 thru 12/31/85	13%	.000356
1/1/86 thru 12/31/86	10%	.0002774
1/1/87 thru 12/31/87	9%	.0002467
1/1/88 thru 12/31/89	11%	.000301
1/1/92 thru 12/31/92	9%	.0002647
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.0002467
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%	.0002467
1/1/02 thru 12/31/02	6%	.000164
1/1/03 thru 12/31/03	5%	.000110
1/1/04 thru 12/31/04	4%	.000137
1/1/05 thru 12/31/05	4%	.000110
1/1/06 thru 12/31/06	4%	.000110
1/1/07 thru 12/31/07	4%	.000110
1/1/08 thru 12/31/08	4%	.000110
1/1/09 thru 12/31/09	4%	.000110
1/1/10 thru 12/31/10	4%	.000110
1/1/11 thru 12/31/11	4%	.000110
1/1/12 thru 12/31/12	4%	.000110
1/1/13 thru 12/31/13	4%	.000110
1/1/14 thru 12/31/14	4%	.000110
1/1/15 thru 12/31/15	4%	.000110
1/1/16 thru 12/31/16	4%	.000110
1/1/17 thru 12/31/17	4%	.000110
1/1/18 thru 12/31/18	4%	.000110
1/1/19 thru 12/31/19	4%	.000110
1/1/20 thru 12/31/20	4%	.000110
1/1/21 thru 12/31/21	4%	.000110
1/1/22 thru 12/31/22	4%	.000110
1/1/23 thru 12/31/23	4%	.000110
1/1/24 thru 12/31/24	4%	.000110
1/1/25 thru 12/31/25	4%	.000110
1/1/26 thru 12/31/26	4%	.000110
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1/1/31 thru 12/31/31	4%	.000110
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1/1/41 thru 12/31/41	4%	.000110
1/1/42 thru 12/31/42	4%	.000110
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1/1/44 thru 12/31/44	4%	.000110
1/1/45 thru 12/31/45	4%	.000110
1/1/46 thru 12/31/46	4%	.000110
1/1/47 thru 12/31/47	4%	.000110
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1/1/74 thru 12/31/74	4%	.000110
1/1/75 thru 12/31/75	4%	.000110
1/1/76 thru 12/31/76	4%	.000110
1/1/77 thru 12/31/77	4%	.000110
1/1/78 thru 12/31/78	4%	.0

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



REV-300 CM AFP (06-01)

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

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

W R DRESSLER
BOX 39
ROCKTON

PA 15856

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.
•
• Docket No. 04-838-CD
• Date Filed JUN 10 2004
• Class of Tax ANNUAL
• Account No. 188-30-0758

N12951

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 15TH day of OCTOBER, 2004.

GREGORY C. FAJT
Secretary of Revenue

KEITH J. RICHARDSON

Director, Bureau of Compliance

FILED NO
m/10/08/04
NOV 22 2004 E6K

William A. Shaw
Prothonotary/Clerk of Courts