

04-1256-CD
COMMONWEALTH OF PENNSYLVANIA VS JEFFREY S. CHRISTINE, et al

Comm of PA vs Jeffrey Christine et al
2004-1256-CD

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



REV-159 CM AFP (8-05)

JUN 25 2004

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

JEFFREY S CHRISTINE
SALLY A CHRISTINE
104 WALKER STREET
OSCEOLA MILLS

PA 16666

NAME AND ADDRESS:

Emerson
04-1256-C

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

175-52-1991

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.	01-01-99 TO 12-31-99	SEP 29 2000	M90479	1,275.00	1,693.72
P.I.T.	01-01-00 TO 12-31-00	MAR 22 2002	P00828	399.00	516.79
P.I.T.	01-01-02 TO 12-31-02	AUG 08 2003	L25699	220.00	243.65
				FILED M 10/13/04 PHS pd 25.00 AUG 16 2004	ICCPiff
				William A. Shaw Prothonotary/Clerk of Courts	
INTEREST COMPUTATION DATE <u>JUL 17 2004</u>				TOTALS \$1,894.00	\$2,454.16
				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
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

AUG 12 2004

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

VS
JEFFREY S CHRISTINE
& SALLY A CHRISTINE

FILED
NOTICE OF TAX LIEN

Filed this **AUG 16 2004** day of

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, Fuel 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

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

Lens 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.

Lens for Realty Transfer Tax arise under Section 1112-C of the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended.

Lens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-M, as amended.

Lens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614.13, as amended.

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

Lens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 106, No. 225, Section 1 et. seq., 72 Pa. C.S.A. Section 1701 et. seq. (For decedents with date of death prior to December 15, 1982, lens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2465 - 101 et. seq.).

Lens 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.

Lens for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, (75 Pa. C.S. 9815).

Lens for Liquid Fuels and Fuels Tax, and the tax imposed in section 95 of the Vehicle Code (75 Pa. C.S. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

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.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuel 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

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.

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.

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.S.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 (due date to payment date)
P.I.T.E.M.T. - 3/4 of 1% per month or fraction
S.U. - 3/4 of 1% per month or fraction
R.T.T. - 6% per annum
L.F.T.F.U.T. - 1% per month or fraction
M.C.R.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	15%	.000501
1/1/84 thru 12/31/84	1%	.000556
1/1/85 thru 12/31/85	1%	.000274
1/1/86 thru 12/31/86	1%	.000247
1/1/87 thru 12/31/87	1%	.000301
1/1/88 thru 12/31/89	1%	.000267
1/1/92 thru 12/31/92	1%	.000192
1/1/93 thru 12/31/94	1%	.000247
1/1/95 thru 12/31/98	1%	.000192
1/1/99 thru 12/31/99	1%	.000247
1/1/00 thru 12/31/00	1%	.000219
1/1/01 thru 12/31/01	1%	.000247
1/1/02 thru 12/31/02	1%	.000164
1/1/03 thru 12/31/03	5%	.000157
1/1/04 thru 12/31/04	6%	.000110

--Taxes that become delinquent on or before December 31, 1981 will remain 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:

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.

BUREAU OF COMPLIANCE
PO BOX 280948
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

JEFFREY S CHRISTINE
SALLY A CHRISTINE
104 WALKER STREET
OSCEOLA MILLS PA 16666

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No. 04-1256-CD
Date Filed AUG 16 2004
Class of Tax ANNUAL
Account No. 175-52-1991

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned lien/judgment note should be removed from the court records.

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. 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 5th day of January, 2011.

FILED
M 11/3/2011 CO
S JAN 13 2011
William A. Shaw
Prothonotary/Clerk of Courts
(60)

C. Daniel Hassell

C. DANIEL HASSELL
Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

04-1256-CD

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

JEFFREY S CHRISTINE
& SALLY A CHRISTINE

AUTHORITY TO SATISFY

Commonwealth of Pennsylvania
William A. Snaw

May 13 2011

FILED