

04-1378- CD
COMMONWEALTH OF PENNSYLVANIA vs. LORI A. SPENCER

VS

LORI A SPENCER

NOTICE OF TAX LIEN

Filed this _____ day of _____

But _____ **me**

CLERK (or Registrar)

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 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 2614.13, 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 arises under the Inheritance and Estate Tax of 1902, Act of December 13, 1902, P.L. 1066, No. 225 Section 1 et. seq., 72 Pa. C.S., Section 1701 et. seq. (For decedents with date of death prior to December 13, 1902, liens arise under the Inheritance and Estate Tax Act of 1951, 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. 9013).

LIEN FOR TAXES, PENALTIES AND INTEREST

General information:

Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchise 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 Trans-
fer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax,

MOTOR CARRIES, ROAD TAX AND MOTORISTS' AND FUEL TAX Items are liens upon chaise, taxi, and liquid fuels and fuels tax items are liens upon the franchisees as well as real and personal property of taxpayers, but only after they have been entered and docketed of record by the probrotenary 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 revised and does not require re-filing 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

C.S.	(01) Capital Stock Tax
F.F.	(02) Foreign Franchise Tax
C.L.	(03) Corporate Loans Tax
C.N.I.	(04) Corporate Net Income Tax
C.I.	(05) Corporate Income tax
G.R.	(10) Gross Receipts Tax
P.U.R.	(20) Public Utility Realty Tax
S.T.	(30) Shares Tax
B.L.	(40) Corporate Loans Tax (Banks)
N.E.	(50) Net Earnings Tax
G.P.	(60) Gross Premiums Tax
M.I.	(70) Marine Insurance Tax
C.A.	(80) Cooperative Associations
P.I.T.	PA Income Tax (PA-40)
E.M.T.	PA Income Tax (Employer Withholdings)

S & U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.T.	Realty 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
F. & F.T.	Liquid Fuels and Fuels Tax

SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 5) 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 loan 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.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
I.N. & EST.	- 6% per annum
L.F.T.T.,F.U.T.	- 1% per month or fraction
M.C.R.T. *	- 1% per month or fraction
.F.T	- 16% 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 delinquencies 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.

Delinquency Date	Interest Rate	Daily	Interest Factor
1/1/82 thru 12/31/82	20%		.000546
1/1/83 thru 12/31/83	16%		.00038
1/1/84 thru 12/31/84	11%		.000301
1/1/85 thru 12/31/85	13%		.000356
1/1/86 thru 12/31/86	10%		.000274
1/1/87 thru 12/31/87	9%		.000247
1/1/88 thru 12/31/89	11%		.000301
1/1/92 thru 12/31/92	9%		.000247
1/1/93 thru 12/31/94	7%		.000192
1/1/95 thru 12/31/96	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
1/1/02 thru 12/31/02	6%		.000164
1/1/03 thru 12/31/03	5%		.000137
1/1/04 thru 12/31/04	4%		.000110

---Rates that become delinquent on or before December 31, 1991
Will remain a constant interest rate until the delinquent
balance is paid in full.

---Taxes that become delinquent on or after January 1, 1962 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.

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



REV-159 CN AFP (8-03)

AUG 06 2004

04-1378-CD

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: LORI A SPENCER
101 COAL ST APT 2
OSCEOLA MILLS PA 16666

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

192-54-3856

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.	01-01-97 TO 12-31-97	AUG 10 2001	T77218	701.00	1,185.30

FILED
m/11:32 AM
SEP 03 2004
recd
P/S
25.00

William A. Shaw
Prothonotary/Clerk of Courts

INTEREST COMPUTATION DATE AUG 27 2004

TOTALS	\$701.00	\$1,185.30
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. Ruben

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

SEP 01 2004

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE