

04- 1627-CD  
COMMONWEALTH OF PENNSYLVANIA vs. WOMeldorf, INC.

Comm of PA vs Womeldorf Inc  
2004-1627-CD



FILED

64-1627-C

OCT 18 2004

William A. Shaw  
Prothonotary

COURT OF COMMON PLEAS OF **CLEARFIELD**  
17PA23157890700 COUNTY, PENNSYLVANIA

NAME AND ADDRESS: **WOMELDORF INC**  
**PO BOX 829**  
**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
MCRT	924	3/17/93	U-9303898	\$0.00	\$1,802.83
MCRT	932	9/1/03	U-9312919	\$0.00	\$823.74
TOTALS				\$ 0.00	\$2,626.57
FILING FEE (\$)					\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE \_\_\_\_\_

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.

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

OCT 15 2004

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

**LIEN FOR TAXES, PENALTIES AND INTEREST**

**General Information:**

**COMMONWEALTH OF PENNSYLVANIA**  
**V.S.**  
**WOMELDORF INC**

Corporation Tax, Lien 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 Taxes, for 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 tax payers, 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.

S.R.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.	Fuels Use Tax (Diesel and Special Fuels)
H.G.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
H.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 accrued 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**

Place of filing: The Notice of Lien shall be filed in the Prothonotary's office 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, 1996, P.L. 2015, No. 138.

**RELEASE OF LIEN**

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

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2614-H, as amended.

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614-I, 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 15, 1982, P.L. 1056, 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 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 2422, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7202.

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

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in section 2502 of the Vehicle Code (75 Pa. C.S. 9802) arise under Chapter 20 of the Vehicle Code, (75 Pa. C.S. 9013).

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	.20%	.000548
1/1/83 thru 12/31/83	16%	.000438
1/1/84 thru 12/31/84	11%	.000301
1/1/85 thru 12/31/85	13%	.000249
1/1/86 thru 12/31/86	10%	.000276
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/91	11%	.000241
1/1/92 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	---
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.

--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.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
DEPT. 280946  
HARRISBURG PA 17128-0946

# AUTHORITY TO REMOVE LIENS FILED IN ERROR



ARE 08389

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V

WOMELDORF INC  
PO BOX 829  
DUBOIS PA 15801

## COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket Number 04-1627-CD  
Date Filed 10/18/2004  
Class of Tax MCRT  
Account Number 17PA23157890700  
Assessment Number U-9303898, U-9312919

FILED  
In 10:41 AM NOCL  
NOV 15 2004  
W. Prothonotary  
Prothonotary

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/Judgement Note was filed in error and desires that it be removed from the records thereof.

AND you, the Prothonotary of said Court, are hereby authorized and empowered, in the name and stead of the Plaintiff, to remove said lien from the record as fully and effectually, to all intents and purposes, as we could were we present in person to do so; and for so doing, 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 NOVEMBER 2004

GREGORY C. FAJT  
Secretary of Revenue

Keith J. Richardson  
Keith J. Richardson  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. \_\_\_\_\_ TERM, \_\_\_\_\_

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY