

04-1803-CD  
COMMONWEALTH OF PENNA vs. TROY S. GUENOT, et al.



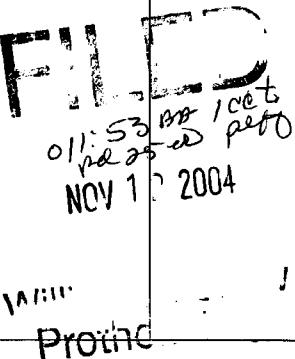
94-1803-(D)

COURT OF COMMON PLEAS OF **CLEARFIELD**  
81936709 **COUNTY, PENNSYLVANIA**

NAME AND ADDRESS: **TROY S GUENOT**  
**INDIVID AND AS PARTNER/OWNER OF**  
**TPS HOAGIES**  
**HC 61**  
**KARTHAUS PA 16845**

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        | 7/1/01 to 6/30/02        | 9/10/04   | CO-33333            | \$8,137.12 | \$13,066.08 |
|              |                          |  |                     |            |             |
|              |                          |   | TOTALS              | \$8,137.12 | \$13,066.08 |
|              |                          |   | FILING FEE (\$)     |            | \$25.00     |
|              |                          |   | ADDITIONAL INTEREST |            |             |
|              |                          |   | SETTLEMENT TOTAL    |            |             |

INTEREST COMPUTATION DATE 2/3/05

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)**

DATE

NOV 08 2004

**PART 1 – TO BE RETAINED BY RECORDING OFFICE**

**LIEN FOR TAXES, PENALTIES AND INTEREST**

**General Information:**

**COMMONWEALTH OF PENNSYLVANIA**

VS

**TROY S GUENOT**

Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessments) and are liens upon the franchises and property, both real and personal, within 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.

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

| S. & U.     | State Sales and Use Tax                              |
|-------------|--|
| L.S. & U.   | Local Sales and Use Tax                              |
| R.T.T.      | Resale Transfer Tax                                  |
| I.H. & EST. | Inheritance and Estate Tax                           |
| L.F.T.      | Liquid Fuels Tax (Gasoline)                          |
| F.U.T.      | Fuels Use Tax (Diesel and Special Fuels)             |
| H.C.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 assessed and accrued interest to the interest computation date on the face of the Notice.

Interest on the account is made after the interest computation date to and through the payment date.

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**

Interest is imposed at the following rates:

|  |
|--|
| C.S., F.F., G.L., G.H.I. - 6% per annum (due date to payment date) |
| C.I., S.C.A., S.T. - 6% per annum (due date to payment date)       |
| B.L., N.E., G.P., H.I. - 6% per month or fraction                  |
| 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.H. & EST. - 6% per annum   |
| L.F.T., F.U.T. - 1% per month or fraction                          |
| H.C.R.T. - 1% per month or fraction                                |
| O.F.T. - 1% per annum  |

**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**

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%           | .000438               |
| 1/1/84 thru 12/31/84 | 11%           | .000351               |
| 1/1/85 thru 12/31/85 | 13%           | .000356               |
| 1/1/86 thru 12/31/86 | 10%           | .000276               |
| 1/1/87 thru 12/31/87 | 9%            | .000247               |
| 1/1/88 thru 12/31/88 | 9%            | .000247               |
| 1/1/89 thru 12/31/89 | 9%            | .000247               |
| 1/1/90 thru 12/31/90 | 8%            | .000219               |
| 1/1/91 thru 12/31/91 | 9%            | .000247               |
| 1/1/92 thru 12/31/92 | 9%            | .000247               |
| 1/1/93 thru 12/31/93 | 7%            | .000192               |
| 1/1/94 thru 12/31/94 | 9%            | .000247               |
| 1/1/95 thru 12/31/95 | 9%            | .000247               |
| 1/1/96 thru 12/31/96 | 7%            | .000192               |
| 1/1/97 thru 12/31/97 | 7%            | .000192               |
| 1/1/98 thru 12/31/98 | 9%            | .000247               |
| 1/1/99 thru 12/31/99 | 7%            | .000192               |
| 1/1/00 thru 12/31/00 | 8%            | .000247               |
| 1/1/01 thru 12/31/01 | 9%            | .000247               |

--Taxes 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, 1992 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.

**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 305 of the Tax Reform Code of 1971, 72 P.S. Section 305, 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-H, as amended.

Liens for Fuel Use Tax arise under Section 15 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. 9515).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 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 2485 - 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 2822, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7222.

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 2502 of the Vehicle Code (75 Pa. C.S. 9502) arise under Chapter 30 of the Vehicle Code, (75 Pa. C.S. 9013).