

05-4-CD  
Comm. vs. Troy Guenot et al

GUENOT, et al.

Com of Pa. v. Troy Guenot Et Al  
2005-004-CD



#5 10-30 AM

05-04-CD

COURT OF COMMON PLEAS OF **CLEARFIELD**  
90960366 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
EMPL	4/1/01 to 6/30/02	9/10/04	CO-33333	\$1,307.30	\$2,293.22
			<b>FILED</b> M 10/30/04 pg 25 JCT/PTF		
			JAN 03 2005		
		William A. Shaw Prothonotary		\$1,307.30	\$2,293.22
				FILING FEE (S)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	

INTEREST COMPUTATION DATE 3/14/05

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

DEC 29 2004

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

#### COMMONWEALTH OF PENNSYLVANIA

VS

#### TROY S GUENOT

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 upon the franchises as well as real and personal property or tax payers, but only after they have been entered and docketed at 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.

Constitution 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, Royalty Trans-

fer 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 upon the franchises as well as real and personal property or tax

payers, but only after they have been entered and docketed at 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.

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 365 of the Tax Reform Code of 1971, 72 P.S. Section 7365, as amended.

Liens for Royalty Transfer Tax arise under Section 1112-C of the Tax Reform Code of 1971, 72 P.S. Section 812-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 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 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 documents 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 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. 9015).

Interest is imposed at the following rates:

C.S.I.F.F., C.L., C.H.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)	L.F.T., Motor Fuels Tax (Gasoline)
B.I., M.E., G.P., H.I. - 6% per annum (due date to payment date)	P.U.R. - 1% per month or fraction	F.U.T., Motor Carriers Road Tax
P.I.T., E.M.T. - 3/4 of 1% per month or fraction	P.U.R. - (due date to payment date)	O.F.T., Oil Franchise Tax
S.R.U. - 3/4 of 1% per month or fraction	R.T.T. - 6% per annum	H.T., Bus Public Transportation Assistance Fund Taxes and Fees
R.H. & EST. - 6% per annum	L.F.T., F.U.T. - 14% per month or fraction	L.F.T. & F.T., Liquid Fuels and Fuels Tax
M.C.R.T. - 18% per month or fraction	U.F.T., F.U.T. - 18% per month or fraction	
O.F.T. - 18% per annum		

For all taxes that are originally due and payable on and after January 17, 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	2%		.000548	
1/1/83 thru 12/31/83	1%			
1/1/84 thru 12/31/84	1%		.000301	
1/1/85 thru 12/31/85	1%		.000356	
1/1/86 thru 12/31/86	1%		.000276	
1/1/87 thru 12/31/87	1%		.000247	
1/1/88 thru 12/31/88	1%		.000301	
1/1/89 thru 12/31/89	1%		.000192	
1/1/90 thru 12/31/90	1%		.000247	
1/1/91 thru 12/31/91	1%		.000247	
1/1/92 thru 12/31/92	1%		.000247	
1/1/93 thru 12/31/93	1%		.000247	
1/1/94 thru 12/31/94	1%		.000247	
1/1/95 thru 12/31/95	1%		.000247	
1/1/96 thru 12/31/96	1%		.000247	
1/1/97 thru 12/31/97	1%		.000247	
1/1/98 thru 12/31/98	1%		.000247	
1/1/99 thru 12/31/99	1%		.000247	
1/1/00 thru 12/31/00	1%		.000247	
1/1/01 thru 12/31/01	1%		.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.

---Interest is calculated as follows:

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.