

05-109-CD
Commonwealth vs. Elensky et al

M M. ELENSKY, et al.

Com. of Pa. v. William Elensky et al
2005-109-CD



05-109-0

COURT OF COMMON PLEAS OF **CLEARFIELD**
163-68-3443 COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

WILLIAM M ELENSKY &
CHARLOTTE D ELENSKY
607 ANDERSON ST
CURWENSVILLE PA 16833

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
P.I.T.	01/01/01 - 12/31/01	AUG 02 2002	L18442	\$627.00	\$754.75
		FILED M 11:02 8A PL 25/0 1/26 to 2/6 JAN 26 2005			
		William A. Shaw Prothonotary			
		TOTALS		\$ 627.00	\$ 754.75
			FILING FEE (\$)		
				\$25.00	
			ADDITIONAL INTEREST		
			SETTLEMENT TOTAL		

INTEREST COMPUTATION DATE FEB 07 2005

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.

Keith J. Richardson

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

JAN 21 2005

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA
VS
WILLIAM M. ELENSKY &

VS

Personal Income Tax, Employer Withholding Tax, Realty Transfer 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.E.U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.I.T.	Realty Transfer Tax
I.N. & 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
H.T.	Public Transportation Assistance Fund Taxes and Fees
BUS	
L.F. & F.T.	Liquid Fuels and Fuels Tax
	Motorbus Road Tax
	Motor Fuels and Fuels Tax

SETTLEMENT OF ACCOUNT

NOTICE OF TAX LIEN

Filed this _____ day of _____, _____, at _____.

The "TOTAL" column 63 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.

PLACE OF FILING NOTICE FORM

Interest is imposed at the following rates:

C.S., F.F., C.L., C.H., I.	- 6% per annum (due date to payment date)
C.L., G.R., C.A., S.T.	- 6% per annum (due date to payment date)
B.L., N.E., G.P., H.I.	- 1% per month or fraction (due date to payment date)
P.U.R.	- 5/4 of 1% per month or fraction
R.T.T.	- 5/4 per annum
P.I.T., E.M.T.	- 5/4 of 1% per month or fraction
S.S.U.	- 6% per annum
R.H. & EST.	- 6% per month or fraction
L.F.T., F.U.T.	- 1% per month or fraction
H.C.R.T. &	- 1% per month or fraction
D.F.T.	- 18% per annum

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.

RELEASE OF LIEN

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:

CLASSES OF TAX

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	20%	.000168
1/1/83 thru 12/31/83	16%	.000158
1/1/84 thru 12/31/84	11%	.000101
1/1/85 thru 12/31/85	13%	.000156
1/1/86 thru 12/31/86	10%	.000129
1/1/87 thru 12/31/87	9%	.000147
1/1/88 thru 12/31/88	11%	.000101
1/1/89 thru 12/31/89	7%	.000192
1/1/90 thru 12/31/90	8%	.000182
1/1/91 thru 12/31/91	9%	.000147
1/1/92 thru 12/31/92	9%	.000192
1/1/93 thru 12/31/93	7%	.000247
1/1/95 thru 12/31/95	9%	.000192
1/1/99 thru 12/31/99	7%	.000219
1/1/00 thru 12/31/00	8%	.000247
1/1/01 thru 12/31/01	9%	

...Taxes that become delinquent on or before December 31, 1981 will retain 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.

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

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

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17128-0948



REV-300 CM AFP (3-96)

ARP 51581

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

WILLIAM M ELENSKY &
CHARLOTTE D ELENSKY
607 ANDERSON ST
CURWENSVILLE PA 16833

COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number	05-109-CD
Date Filed	1/26/2005
Class of Tax	ANNUAL
Account Number	163-68-3443
Assessment Number	L18442

FILED *no
Mild: 56081
OCT 11 2005 (G)*

TO THE PROTHONOTARY OF SAID COURT:

William A. Shaw
Prothonotary/Clerk of Courts

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges having received of the Defendant above named, full payment and satisfaction of the above captioned Lien/Judgement Note, with the interest and costs thereon due it; and desires that satisfaction be entered upon the records thereof.

AND 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; 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 6TH day of OCTOBER, 2005.

GREGORY C. FAJT
Secretary of Revenue

A handwritten signature of Gregory C. Fajt.

KEITH J. RICHARDSON
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

FILED

OCT 11 2005

William A. Shaw
Prothonotary/Clerk of Courts

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY