

05-251-CD
C.wealth of PA vs. Graham et al

vs GRAHAM, et al.

Com. of Pa. v. Merwin Graham et al
2005-251-CD

BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG, PA 17128-0946

FILED



REV-159 CM AFP (6/96)

M 1:45 PM 25th
JCT to pcpf

FEB 24 2005

05-251-cd

William A. Shaw
Prothonotary

COURT OF COMMON PLEAS OF CLEARFIELD
162-64-3107 COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

MERWIN GRAHAM &
CAROL GRAHAM
P O BOX 141
WALLACETON PA 16876

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 | NOV 26 2002 | N12169 | \$912.00 | \$1,157.89 |
| P.I.T. | 01/01/02-12/31/02 | MAR 23 2004 | R20309 | \$1,256.00 | \$1,478.18 |
| P.I.T. | 01/01/03-12/31/03 | NOV 05 2004 | O36542 | \$1,244.00 | \$1,450.71 |
| TOTALS | | | | \$3,412.00 | \$4,086.78 |

INTEREST COMPUTATION DATE MAR 15 2005

FILING FEE (\$)

\$25.00

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.

ADDITIONAL INTEREST

SETTLEMENT TOTAL

FEB 18 2005

DATE

Keith J. Richardson
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information

COMMONWEALTH OF PENNSYLVANIA
vs
MERWIN GRAHAM &

VS

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 Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and Motorbus Road Tax, Motor Fuel Franchise Tax and Liquid Fuels and Fuels Tax liens are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed by 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.

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.

GENERAL RULE: According to the Fiscal Code, the Notice of Lien is automatically revived and does not require re-filing by the Notice of 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, 1974, P.L. 1015, No. 158.

RELEASE OF LIEN

Liens for Liquid Fuels Tax arise under Section 15 of the Liquid Fuels Tax Act, 72 P.S. Section 2011-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 P.S. 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 1981, 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 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. 90135.

| | |
|-------------|--|
| S.E.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) |
| M.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 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.

For any Delinquent Taxes due on or before December 31, 1981, interest is imposed at the following rates:

| |
|--|
| C.S., F.F., G.L., 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.H., 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 |
| L.F.T., F.U.T. - 1% per month or fraction |
| H.T.C.R.T. - 1% per month or fraction |
| O.F.T. - 18% 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 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 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% .000356 |
| 1/1/86 thru 12/31/86 10% .000274 |
| 1/1/87 thru 12/31/87 9% .000247 |
| 1/1/88 thru 12/31/88 11% .000301 |
| 1/1/89 thru 12/31/89 9% .000247 |
| 1/1/90 thru 12/31/90 7% .000202 |
| 1/1/91 thru 12/31/91 6% .00019 |
| 1/1/92 thru 12/31/92 7% .00019 |
| 1/1/93 thru 12/31/93 9% .000247 |
| 1/1/94 thru 12/31/94 7% .000202 |
| 1/1/95 thru 12/31/95 6% .00019 |
| 1/1/96 thru 12/31/96 5% .00017 |
| 1/1/97 thru 12/31/97 4% .00015 |
| 1/1/98 thru 12/31/98 3% .00013 |
| 1/1/99 thru 12/31/99 2% .00011 |
| 1/1/00 thru 12/31/00 1% .00009 |
| 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.

BUREAU OF COMPLIANCE
PO BOX 280948
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

MERWIN GRAHAM
CAROL GRAHAM
P O BOX 141
WALLACETON PA 16876

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No.
Date Filed
Class of Tax
Account No.

2016 OCT 31 A 10:49
BRIAN K. SPENCER
PROTHONOTARY &
CLERK OF COURTS
FEB 24 2005
ANNUAL
XXX-XX-3107

NO CC
OK

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/judgment note should be removed from the court records.

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. For doing so, 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 21st day of October, 2016.

A handwritten signature in cursive ink that appears to read "Eileen H. McNulty".

Eileen H. McNulty
Secretary of Revenue

A handwritten signature in cursive ink that appears to read "Sean Washington".

SEAN WASHINGTON
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

FILED

05-251-CD
7/16 OCT 31 A 10:49

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

MERWIN GRAHAM
& CAROL GRAHAM

BRIAN A. SPENCER
PROTHONOTARY &
CLERK OF COURTS

AUTHORITY TO SATISFY