

2005-425-CD  
Comm of Pa v Robert McQuown et al

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Comm of PA vs. R. McQuown, et al



2005 - 425 - C9

COURT OF COMMON PLEAS OF **CLEARFIELD**  
17102635 COUNTY, PENNSYLVANIA

NAME AND ADDRESS: **ROBERT R. MCQUOWN AND  
MARIE L. MCQUOWN T/A  
BRIDAL CREATIONS  
11 W LONG AVE  
DUBOIS PA 15801-2143**

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
ST	09/01/96-06/30/03			\$7,364.99	\$14,472.28
			FILED MAR 28 2005 12:30 PM William A. Shaw Prothonotary/Clerk of Courts Cmnt to Conn		
			TOTALS	\$7,364.99	\$14,472.28
			FILING FEE (S)		\$25.00
			ADDITIONAL INTEREST		
			SETTLEMENT TOTAL		

INTEREST COMPUTATION DATE 06/23/2005

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.

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

MAR 25 2005

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

VS

### ROBERT R. MCQUOWN AND

at \_\_\_\_\_.

\_\_\_\_\_.

Notice of Tax Lien

until the tax is paid.

### 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.

If payment or settlement of the account is made after the in-

terest computation date, the payment must include the lien fil-

ing 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., C.L., C.M.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)

S.L., M.E., G.P., 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. - 5% or 1% per month or fraction

S.A.U. - 5% or 1% per month or fraction

R.T.T. - 6% per annum

L.I.F., F.F.U.T. - 1% per month or fraction

H.C.R.T. - 1% per month or fraction

O.F.T. - 1% per annum

For all taxes that are originally due and payable on and

after January 1, 1982, the PA Department of Revenue will calcu-

late daily interest on all tax deficiencies using an annual in-

terest 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 follow-

ing rates:

Delinquent Date Interest Rate Daily Interest Factor

1/1/82 thru 12/31/82 20% .000568

1/1/83 thru 12/31/83 16% .000518

1/1/84 thru 12/31/84 11% .000438

1/1/85 thru 12/31/85 13% .000456

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% .000297

1/1/90 thru 12/31/90 8% .000219

1/1/91 thru 12/31/91 9% .000267

1/1/92 thru 12/31/92 7% .000192

1/1/93 thru 12/31/93 7% .000267

1/1/94 thru 12/31/94 9% .000267

1/1/95 thru 12/31/95 9% .000267

1/1/96 thru 12/31/96 7% .000192

1/1/97 thru 12/31/97 8% .000219

1/1/98 thru 12/31/98 7% .000219

1/1/99 thru 12/31/99 7% .000219

1/1/00 thru 12/31/00 8% .000219

1/1/01 thru 12/31/01 9% .000267

---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.

L.S.U. State Sales and Use Tax

L.S.U. Local Sales and Use Tax

R.T.T. Realty Transfer Tax

H.E. 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

P.U.S. Motorbus Road Tax

L.F.T. & F.T. Liquid Fuels and Fuels Tax

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

Corporation Tax Lien provided under the Fiscal Code arise at

the time of settlement (assessment) and are liens upon the fran-

chises and property, both real and personal, with no further no-

tice. 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 Lien are liens on Real Estate which continue

until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Trans-

fer, Motor Carrier Road Tax, and Motorbus Road Tax, OIL Company Fran-

chise Tax, and Liquid Fuels and Fuels Tax Lien 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

located and shall not attach to stock of goods, wares, or mer-

chandise regularly sold in the ordinary course of business of the

taxpayer. The lien has priority from the date of entry of

the 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 Pro-

thonotary 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 set-

aside 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

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.

CLASSES OF TAX

C.S. (81) Capital Stock Tax

F.F. (82) Foreign Franchise Tax

C.L. (83) Corporate Loans Tax

C.N.I. (84) Corporate Net Income Tax

C.I. (85) Corporation Income Tax

G.R. (86) Gross Receipts Tax

P.U.R. (88) Public Utility Realty Tax

S.T. (89) Shares Tax

B.L. (90) Corporate Loans Tax (Banks)

H.E. (91) Net Earnings Tax

G.P. (60) Gross Premium Tax

H.I. (70) Marine Insurance Tax

C.A. (80) Cooperative Associations

P.I.T. (PA) Income Tax (PA-460)

PA Income Tax (Employer Withholding)

L.S.U. State Sales and Use Tax

L.S.U. Local Sales and Use Tax

R.T.T. Realty Transfer Tax

H.E. 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

P.U.S. Motorbus Road Tax

L.F.T. & F.T. Liquid Fuels and Fuels Tax