

05-537-CD

Comm. of Pa. v. David Lirwin et al

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MAR 23 2005

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

DAVID L IRWIN
LOIS A IRWIN
NAME AND ADDRESS: 313 PARK AVE
CLEARFIELD PA 16830

TO THE PROTHONOTARY OF SAID COURT:
Pursuant to the laws of the Commonwealth of Pennsylvania,
there is herewith transmitted a Certified Copy of a Lien
to be entered of record in your County.

CERTIFIED COPY OF LIEN

177-52-5358

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
P.I.T.	01-01-99 TO 12-31-99	DEC 17 2002	P90755	1,621.00	2,529.76

INTEREST COMPUTATION DATE APR 11 2005

TOTALS	\$1,621.00	\$2,529.76
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a 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. Balleson

SECRETARY OF REVENUE

(OR AUTHORIZED DELEGATE)

PART 1 - TO BE RETAINED BY RECORDING OFFICE

APR 15 2005

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS
DAVID L IRWIN
& LOIS A IRWIN

FILED

NOTICE OF TAX LIEN

APR 18 2005

Filed this William A. Shaw day of
Prothonotary/Clerk of Courts

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, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax liens are 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 the record.

S. & 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
M.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.

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

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 resiling 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, 1996, P.L. 1015, No. 138.

RELEASE OF LIEN

Liens for Corporation Taxes arise under Section 1401 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-M, 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 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 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. 9013).

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%	.000438
1/1/83 thru 12/31/83	16%	
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	9%	.000201
1/1/89 thru 12/31/89	9%	.000192
1/1/90 thru 12/31/90	7%	.000192
1/1/91 thru 12/31/91	8%	.000219
1/1/92 thru 12/31/92	6%	.000247
1/1/93 thru 12/31/93	5%	.000157
1/1/94 thru 12/31/94	7%	.000192
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	8%	.000219
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%	.000219
1/1/01 thru 12/31/01	9%	.000247
1/1/02 thru 12/31/02	6%	.000164
1/1/03 thru 12/31/03	5%	.000137
1/1/04 thru 12/31/04	4%	.000110
1/1/05 thru 12/31/05	5%	.000137

---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.

* Use this rate for M.C.R.T/IFTA effective January 1, 1996.

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.

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

DAVID L IRWIN
LOIS A IRWIN
313 PARK AVE
CLEARFIELD PA 16830

Docket No. 05-537-CD
Date Filed APR 18 2005
Class of Tax ANNUAL
Account No. 177-52-5358

FILED *R*

6/8/2011
S JUN 27 2011
William A. Shaw
Prothonotary/Clerk of Courts

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 15th day of June, 2011.



Daniel Meuser
Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance