

05-1297-CD
Comm of PA vs Mark A. Wilson et

Comm. Of Pa. vs. Mark A. Wilson et al
2005-1297-CD

PA DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
LIEN SECTION
PO BOX 280948
HARRISBURG, PA 17128-0948



REV-159 CM AFP (07-05)

AUG 05 2005

FILED *Plff. pd.*
NOV 1 25 2005 25.00
AUG 25 2005 *JCC Plff.*

William A. Shaw
Prothonotary/Clerk of Courts

05-1297-CD

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: MARK A WILSON
MICHELLE R WILSON
248 12TH STREET
DUBOIS

PA 15801

TO THE PROTHONOTARY OF SAID COURT:

CERTIFIED COPY OF LIEN

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.

193-52-2487

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-02 TO 12-31-02	AUG 26 2003	M24338	1,126.00	1,347.84

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.

ADDITIONAL INTEREST

SETTLEMENT TOTAL

\$25.00

Keith J. Lederer

AUG 22 2005

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

VS

MARK A WILSON
& MICHELLE R WILSON

NOTICE OF TAX LIEN
D 5 2000
E
AUG 24
William A. Shaw
Prothonotary/Clerk of Courts

LIEN FOR TAXES, PENALTIES AND INTEREST
General Information:
Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the Franchise Tax, 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, Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and Motorous 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 or 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

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. 158.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE
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 24B5 - 101 et. seq.).

Liens for State or 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 742.

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).

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.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
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.

INTEREST RATE	INTEREST COMPUTATION DATE	INTEREST COMPUTATION RATE
C.I., G.R.C.A., S.T.	6% per annum (due date to payment date)	
B.L.N.E.G.P., M.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.B. U.	5/4 of 1% per month or fraction	
R.T.T.	6% per annum	
IN. & EST.	1% per month or fraction	
L.F. & F.T.	1% per month or fraction	
M.C.R.T. *	18% per annum	
O.F.T.		

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%	.000368
1/1/83 thru 12/31/83	16%	.000358
1/1/84 thru 12/31/84	11%	.000351
1/1/85 thru 12/31/85	13%	.000356
1/1/86 thru 12/31/86	10%	.000374
1/1/87 thru 12/31/87	9%	.000367
1/1/88 thru 12/31/88	11%	.000301
1/1/89 thru 12/31/89	9%	.000347
1/1/90 thru 12/31/90	9%	.000347
1/1/91 thru 12/31/91	7%	.000192
1/1/92 thru 12/31/92	8%	.000219
1/1/93 thru 12/31/93	9%	.000247
1/1/94 thru 12/31/94	6%	.000164
1/1/95 thru 12/31/95	5%	.000137
1/1/96 thru 12/31/96	4%	.000110
1/1/97 thru 12/31/97	5%	.000137
1/1/98 thru 12/31/98	7%	.000192
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
1/1/06 thru 12/31/06	5%	.000137
1/1/07 thru 12/31/07	5%	.000137
1/1/08 thru 12/31/08	5%	.000137
1/1/09 thru 12/31/09	5%	.000137
1/1/10 thru 12/31/10	5%	.000137
1/1/11 thru 12/31/11	5%	.000137
1/1/12 thru 12/31/12	5%	.000137
1/1/13 thru 12/31/13	5%	.000137
1/1/14 thru 12/31/14	5%	.000137
1/1/15 thru 12/31/15	5%	.000137
1/1/16 thru 12/31/16	5%	.000137
1/1/17 thru 12/31/17	5%	.000137
1/1/18 thru 12/31/18	5%	.000137
1/1/19 thru 12/31/19	5%	.000137
1/1/20 thru 12/31/20	5%	.000137
1/1/21 thru 12/31/21	5%	.000137
1/1/22 thru 12/31/22	5%	.000137
1/1/23 thru 12/31/23	5%	.000137
1/1/24 thru 12/31/24	5%	.000137
1/1/25 thru 12/31/25	5%	.000137
1/1/26 thru 12/31/26	5%	.000137
1/1/27 thru 12/31/27	5%	.000137
1/1/28 thru 12/31/28	5%	.000137
1/1/29 thru 12/31/29	5%	.000137
1/1/30 thru 12/31/30	5%	.000137
1/1/31 thru 12/31/31	5%	.000137
1/1/32 thru 12/31/32	5%	.000137
1/1/33 thru 12/31/33	5%	.000137
1/1/34 thru 12/31/34	5%	.000137
1/1/35 thru 12/31/35	5%	.000137
1/1/36 thru 12/31/36	5%	.000137
1/1/37 thru 12/31/37	5%	.000137
1/1/38 thru 12/31/38	5%	.000137
1/1/39 thru 12/31/39	5%	.000137
1/1/40 thru 12/31/40	5%	.000137
1/1/41 thru 12/31/41	5%	.000137
1/1/42 thru 12/31/42	5%	.000137
1/1/43 thru 12/31/43	5%	.000137
1/1/44 thru 12/31/44	5%	.000137
1/1/45 thru 12/31/45	5%	.000137
1/1/46 thru 12/31/46	5%	.000137
1/1/47 thru 12/31/47	5%	.000137
1/1/48 thru 12/31/48	5%	.000137
1/1/49 thru 12/31/49	5%	.000137
1/1/50 thru 12/31/50	5%	.000137
1/1/51 thru 12/31/51	5%	.000137
1/1/52 thru 12/31/52	5%	.000137
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1/1/56 thru 12/31/56	5%	.000137
1/1/57 thru 12/31/57	5%	.000137
1/1/58 thru 12/31/58	5%	.000137
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1/1/66 thru 12/31/66	5%	.000137
1/1/67 thru 12/31/67	5%	.000137
1/1/68 thru 12/31/68	5%	.000137
1/1/69 thru 12/31/69	5%	.000137
1/1/70 thru 12/31/70	5%	.000137
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1/1/72 thru 12/31/72	5%	.000137
1/1/73 thru 12/31/73	5%	.000137
1/1/74 thru 12/31/74	5%	.000137
1/1/75 thru 12/31/75	5%	.000137
1/1/76 thru 12/31/76	5%	.000137
1/1/77 thru 12/31/77	5%	.000137
1/1/78 thru 12/31/78	5%	.000137
1/1/79 thru 12/31/79	5%	.000137
1/1/80 thru 12/31/80	5%	.000137
1/1/81 thru 12/31/81	5%	.000137
1/1/82 thru 12/31/82	5%	.000137
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1/1/02 thru 12/31/02	5%	.000137
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1/1/09 thru 12/31/09	5%	.000137
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1/1/43 thru 12/31/43	5%	.000137
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1/1/45 thru 12/31/45	5%	.000137
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1/1/74 thru 12/31/74	5%	.000137
1/1/75 thru 12/31/75	5%	.000137
1/1/76 thru 12/31/76	5%	.000137
1/1/77 thru 12/31/77	5%	.000137