

05-1298-CD
Comm of PA vs Steve Disselhoff et

Comm. Of Pa. vs. Steve A. Disselhoff et al
2005-1298-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 *piff pd.*
m/12/25/05 2500
AUG 25 2005 *1cc piff*

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

STEVE A DISSELHOFF
MARSHA A DISSELHOFF
NAME AND ADDRESS: 7 COUNTRY PLACE
DU BOIS PA 15801

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

274-68-8620

05-1298-CD

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.	01-01-01 TO 12-31-01	APR 12 2005	P10815	688.00	836.27
P.I.T.	01-01-02 TO 12-31-02	AUG 22 2003	M23916	1,061.00	1,264.28
INTEREST COMPUTATION DATE <u>AUG 26 2005</u>				TOTALS	
				\$1,749.00	\$2,100.55
				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)

AUG 22 2005

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA
VS
STEVE A DISSELHOFF
& MARSHA A DISSELHOFF

VS

Filed this D
U
day of AUG 25 2005
William A. Shaw
Prothonotary/Clerk of Courts

NOTICE OF TAX LIEN

_____, _____ at _____ m.

CLERK (or Register)

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1401 of the
Fiscal Code, 72 P.S. Section 1401, as amended.

Liens for Personal Income Tax and Employer Withholding Taxes
arise under Section 345 of the Tax Reform Code of 1971, 72 P.S.
Section 7345, as amended.

Liens for Realty Transfer Tax arise under Section 1112-C of
the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the
Liquid Fuels Tax Act, 72 P.S. Section 2611-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 In-
heritance and Estate Tax of 1982, Act of December 15, 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 15,
1982, liens arise under the Inheritance and Estate Tax Act of
1961, 72 P.S. Section 2405 - 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. 9013).

Corporation Tax Liens 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 Liens are liens on Real Estate which continue
until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Trans-
fer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax,
Motor Carriers Road Tax and Motorbus Road Tax, Oil Company Fran-
chise 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 mer-
chandise 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 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.

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 sat-
isfied 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 computable after the
lien is paid.

CLASSES OF TAX

C.S.	(01) Capital Stock Tax	(02) Foreign Franchise Tax	(03) Corporate Loans Tax	(04) Corporate Net Income Tax	(05) Corporation Income Tax	(10) Gross Receipts Tax	(20) Public Utility Realty Tax	(30) Shares Tax	(40) Corporate Loans Tax (Banks)	(50) Net Earnings Tax	(60) Gross Premiums Tax	(70) Marine Insurance Tax	(80) Cooperative Associations	(90) Income Tax (Employer Withholding)	
G.P.															
F.R.															
C.L.															
C.N.I.															
C.I.															
G.R.															
P.U.R.															
S.T.															
B.L.															
N.E.															

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 in-
terest computation date, the payment must include the lien fil-
ing costs and accrued interest from the interest computation
date to and through the payment date.

Interest is imposed at the following rates:
C.S., F.F., C.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)
L.F., N.E., G.P., M.I. - 6% per annum (due date to payment date)
P.U.R. - 1X per month or fraction
P.I.T., E.M.T. - 3/4 (due date to payment date)
S.B. U. - 3/4 of 1X per month or fraction
R.T.T. - 6% per annum
IN. & EST. - 1X per month or fraction
L.F.T., F.U.T. - 1X 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 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%	.000500
1/1/83 thru 12/31/83	16%	.000380
1/1/84 thru 12/31/84	11%	.000358
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%	.000377
1/1/88 thru 12/31/88	11%	.000301
1/1/89 thru 12/31/89	9%	.000267
1/1/90 thru 12/31/90	9%	.000247
1/1/91 thru 12/31/91	5%	.000192
1/1/92 thru 12/31/92	5%	.000166
1/1/93 thru 12/31/93	5%	.000137
1/1/94 thru 12/31/94	4%	.000110
1/1/95 thru 12/31/95	7%	.000192
1/1/96 thru 12/31/96	8%	.000219
1/1/01 thru 12/31/01	9%	.000249
1/1/02 thru 12/31/02	6%	.000166
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, 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.