

05-1574-CD
Comm of PA vs Heritage Motor
Freight Inc.

Comm. Of Pa. vs Heritage Motor Freight
2005-1574-CD



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FILED *Piff pd.*

*10:59 AM 25.00
OCT 11 2005*

*William A. Shaw
Prothonotary/Clerk of Courts*

COURT OF COMMON PLEAS OF **CLEARFIELD** COUNTY, PENNSYLVANIA
17-PA30007278000-HE

NAME AND ADDRESS:

HERITAGE MOTOR FREIGHT INC
733 NELSON ROAD
PO BOX 239
MORRISDALE PA 16858

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
MCRT	044-044	05/03/05	B-0500760	\$769.02	\$907.44
TOTALS				\$ 769.02	\$ 907.44
FILING FEE (\$)					\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 09/19/05

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.

KEITH J. SHASHA
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

OCT 12 2005

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

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 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

COMMONWEALTH OF PENNSYLVANIA
vs
HERITAGE MOTOR FREIGHT

VS

ED 112005 INC
Shawn A. Nierkerk
NOTICE OF TAX LIEN
OCT 11 2005
William Prothonotary
day of
Filed this

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 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 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.

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 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. 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
The Secretary or his delegate may issue a Certificate of Release of 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.

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)
H.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
H.R.T.	Bus Motorbus Road Tax
BUS	Motorbus Franchise Fund Taxes and Fees
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.

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

C.S., F.F., G.L., G.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)
B.L., H.N.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.H.T.	- 3/4 of 1% per month or fraction
S.S.U.	- 5/4 of 1% per month or fraction
R.T.T.	- 6% per annum
IN. & EST.	- 6% per annum
L.F.T., & F.T.	- 1% per month or fraction
H.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	2%	.000548
1/1/83 thru 12/31/83	1%	.000538
1/1/84 thru 12/31/84	1%	.000501
1/1/85 thru 12/31/85	1%	.000556
1/1/86 thru 12/31/86	1%	.000274
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/89	1%	.000301
1/1/90 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/96	9%	.000467
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%	.000267

--Taxes that become delinquent on or before December 31, 1981 will retain 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.

PA Income Tax (Employer Withholding)
PA Income Tax (Employee Withholding)

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17128-0946



REV-300 CM AFP (3-96)

ARP 52027

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

HERITAGE MOTOR FREIGHT INC
733 NELSON ROAD
PO BOX 239
MORRISDALE PA 16858

COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number	05-1574-CD
Date Filed	10/11/2005
Class of Tax	MCRT
Account Number	17PA30007278000HE
Assessment Number	B-0500760

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges having received of the Defendant above named, full payment and satisfaction of the above captioned Lien/Judgement Note, with the interest and costs thereon due it; and desires that satisfaction be entered upon the records thereof.

AND 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; and for so doing, 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 23RD day of NOVEMBER 2005

GREGORY C. FAJT

Secretary of Revenue

KEITH J. RICHARDSON

Director, Bureau of Compliance

FILED
01/10/2006
FEB 27 2006
ice Def.

William A. Shaw
Prothonotary/Clerk of Courts

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