

06-219-CD
Comm of PA vs Sparmon Inc.

Comm of PA vs Sparmon, Inc
2006-219-CD



06-219-CD

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
8724-205

NAME AND ADDRESS:

**SPARMON INC
PO BOX 7957
NEW CASTLE PA, 16107**

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 ON 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
CT	1202-1204			\$20,060.00	\$20,060.00
				<p style="text-align: center;">FILED <i>m 13 18 2006</i> <i>off pd.</i> FEB 10 2006 <i>WM</i></p> <p style="text-align: right;">William A. Shaw Prothonotary/Clerk of Courts</p>	
TOTALS				\$20,060.00	\$20,060.00
				FILING FEE (\$)	\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL				\$20,085.00	
<p>INTEREST COMPUTATION DATE</p> <p>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.</p>					

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Leith B. Nichols, Jr.

FEB 06 2006

**SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)**

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

SPARMON INC

SPARCO CORPORATION/SPARMON INC
MAURICE A. WILLIAMS

NOTICE OF TAX LIEN
90020183

Filed this **23rd** day of **September**, 1981.

Corporation Tax Lien 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 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 Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and Motorbus Road Tax, Company Franchise Tax, and Liquid Fuels and Fuels Tax liens are liens upon the franchises as well as real and personal property of taxpayers, 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 or 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 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, 1974, P.L. 1015, No. 138.

RELEASE OF LIEN

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%	.000548
1/1/83 thru 12/31/83	16%	.000438
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%	.000276
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%	.000247
1/1/90 thru 12/31/90	8%	.000219
1/1/91 thru 12/31/91	9%	.000247
1/1/92 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/93	7%	.000192
1/1/94 thru 12/31/94	9%	.000247
1/1/95 thru 12/31/95	7%	.000192
1/1/96 thru 12/31/96	8%	.000219
1/1/97 thru 12/31/97	9%	.000247
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

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1601 of the Fiscal Code, 72 P.S. Section 1601, as amended.

Liens for Personnel 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 Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1056, 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 arises under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2405-1, 101 et. seq.).

Liens for Motorbus Road Tax arise under Chapter 98 of the Vehicle Code, (75 Pa.C.S. 9815).

Liens for Liquified 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.E.U.	State Sales and Use Tax
L.S.U.	Local Sales and Use Tax
H. & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuel Use Tax (Diesel and Special Fuels)
H.G.R.T.	Motor Carriers Road Tax
D.F.T.	Motor Franchise Tax
H.R.	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 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 liaison 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.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)
B.L., M.E., G.P., H.R., - 6% per annum (due date to payment date)
P.U.R. - 12% per month or fraction
P.I.T., F.M.T. - 1/36 of 1X per month or fraction
R.T.T. - 3/4 of 1X per month or fraction
H.R. - 6% per annum
L.F.T., F.U.T. - 1% per month or fraction
H.C.R.T. & D.F.T. - 1% per month or fraction
S.E.U. - 1/36 of 1X per month or fraction
H. & EST. - 6% per annum
I.C.T. - 1% per month or fraction
P.U.R. - 18% per month or fraction

For all taxes that are originally due and payable on and after January 17, 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:

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/83 thru 12/31/83	20%	.000548
1/1/84 thru 12/31/84	16%	.000438
1/1/85 thru 12/31/85	11%	.000351
1/1/86 thru 12/31/86	13%	.000356
1/1/87 thru 12/31/87	10%	.000276
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1/1/89 thru 12/31/89	11%	.000301
1/1/90 thru 12/31/90	9%	.000247
1/1/91 thru 12/31/91	8%	.000219
1/1/92 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/93	7%	.000192
1/1/94 thru 12/31/94	9%	.000247
1/1/95 thru 12/31/95	7%	.000192
1/1/96 thru 12/31/96	8%	.000219
1/1/97 thru 12/31/97	9%	.000247
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

--Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

--Interest is calculated as follows:

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.