

06-530-CD
Comm of PA vs Richard W.

2006-530-CD
Comm of PA vs Richard Mackey et al



06-530-CD

FILED *cc Piff*
m/11/18 301
APR 05 2006 Piff pd
JW 25.00
William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**
305-48-8369 COUNTY, PENNSYLVANIA

NAME AND ADDRESS: **RICHARD W MACKEY**
LINDA D MACKEY
5114 SHAFFER RD
DU BOIS PA 15801

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
P.I.T.	01/01/00 - 12/31/00	07/18/2003	P05438	\$206.00	\$306.97
P.I.T.	01/01/03 - 12/31/03	06/11/2004	L36950	\$327.00	\$384.56
P.I.T.	01/01/04 - 12/31/04	06/06/2005	M43344	\$938.00	\$1,061.82
TOTALS				\$1,471.00	\$1,753.35
			FILING FEE (\$)		\$25.00
			ADDITIONAL INTEREST		
			SETTLEMENT TOTAL		

INTEREST COMPUTATION DATE 04/15/2006

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 W. JOHNSON
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

APR 03 2006

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 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, Sales and Use Tax, Liquid Fuels Tax, Public Utility Tax, Motor Carriers Road Tax and Motorbus Road Tax, Motor 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 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.

ED 2008
APR 15
RICHARD W. JACKY
William A. Shaw, Clerk of
Prothonotary, Clerk of
Court of Common Pleas
of Pennsylvania
Philadelphia, Pennsylvania
Notice of Tax Lien
Filed this _____ day of _____, 1981
at _____.

for Tax, Sales and Use Tax, Liquid Fuels Tax, Public Utility Tax, Motor Carriers Road Tax and Motorbus Road Tax, Motor 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 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

CLERK (or Register)

Liens for Corporation Taxes arise under Section 1491 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 Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1066, 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 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 & U.	Local Sales and Use Tax
R. T. T.	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.	Motor Franchise Tax
H. T.	Public Transportation Assistance Fund Taxes and Fees
B. S.	Motorbus Road Tax
B. S. & 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 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., 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., N. E., G. P., H. I.	- 6% per annum (due date to payment date)
P. U. R.	- 1% per month or fraction
P. I. T., E. M. T.	(due date to payment date)
S. & U.	- 3/4 of 1% per month or fraction
R. T. T.	- 3/4 of 1% per month or fraction
H. C. R. T.	- 6% per annum
L. F. T., F. U. T.	- 1% per month or fraction
H. C. R. T. T.	- 1% per month or fraction
O. F. T.	- 1/8 per annum

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:

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%	.000546
1/1/83 thru 12/31/83	16%	.000496
1/1/84 thru 12/31/84	11%	.000391
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	11%	.000301
1/1/89 thru 12/31/89	7%	.000247
1/1/90 thru 12/31/90	8%	.000219
1/1/91 thru 12/31/91	9%	.000267
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	7%	.000192
1/1/97 thru 12/31/97	8%	.000219
1/1/98 thru 12/31/98	9%	.000267

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

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17128-0946



ARP 53344

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

RICHARD W MACKEY
LINDA D MACKEY
5114 SHAFFER RD
DUBOIS PA 15801

COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number 06-530-CD

Date Filed 4/5/2006

Class of Tax P.I.T.

Account Number 305-48-8369

Assessment Number P05438 L36950
M43344

FILED
O 3:15 p.m 6K
MAY 10 2006 1 cc to Def.
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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 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 9TH day of MAY, 2006.

GREGORY C. FAJT
Secretary of Revenue

KEITH J. RICHARDSON
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY _____