

06-897-CD
Comm of PA vs Randy G. Smith Trucking

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2006-897-CD



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COURT OF COMMON PLEAS OF **CLEARFIELD**
3077-541

COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

RANDY G SMITH TRUCKING INC
2425 DEER CREEK RD
MORRISDALE PA 16858

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE ISHEREWITH TRANSMITTED ACERTIFIED 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 |
|--------------|--------------------------|--|--------------------|----------------------------|--|
| CT | 12/00-12/01 | | | \$2,010.72 | \$2,010.72 |
| | | | | | FILED <i>icc piff JUN 01 2006 \$25.00</i> |
| | | | | | William A. Shaw Prothonotary/Clerk of Courts |
| | | | | TOTALS \$2,010.72 | \$2,010.72 |
| | | | | FILING FEE (\$) | \$25.00 |
| | | | | ADDITIONAL INTEREST | |
| | | | | SETTLEMENT TOTAL | \$2,035.72 |

INTEREST COMPUTATION DATE _____

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.

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

JUN 01 2006

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

RANDY G SMITH TRUCKING INC

INC

NOTICE OF TAX LIEN

At _____, _____, _____, day of _____, _____, filed this _____.

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 112-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. 1086, No. 235 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 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 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).

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. 158.

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% | .000248 |
| 1/1/83 thru 12/31/83 | 15% | .000188 |
| 1/1/84 thru 12/31/84 | 11% | .000101 |
| 1/1/85 thru 12/31/85 | 13% | .000156 |
| 1/1/86 thru 12/31/86 | 10% | .000124 |
| 1/1/87 thru 12/31/87 | 9% | .000107 |
| 1/1/88 thru 12/31/89 | 11% | .000124 |
| 1/1/90 thru 12/31/92 | 9% | .000107 |
| 1/1/93 thru 12/31/94 | 7% | .000092 |
| 1/1/95 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.

---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.

| | |
|-------------|--|
| S.E.U. | State Sales and Use Tax |
| L.S.U. | Local Sales and Use Tax |
| R.F.T. | Realty Transfer Tax |
| TH. & 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 |
| H.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 form 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 filer's name, address, and account number. The payment date, the date to and through the payment date, and the applicable interest rates are as follows:

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

| Delinquent Date | Interest Rate | Daily Interest Factor |
|----------------------------|---|-----------------------|
| (C.S., F.F., C.L., C.N.I.) | 6% per annum (due date to payment date) | |
| (C.L., G.R., C.A., S.T.) | 6% per annum (due date to payment date) | |
| (S.L., H.E., C.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.L.T.E.M.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 | |
| R.E.T. | 6% per annum | |
| L.F.T., F.U.T. | 1% per month or fraction | |
| M.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:

| Delinquent Date | Interest Rate | Daily Interest Factor |
|----------------------|---------------|-----------------------|
| 1/1/85 thru 12/31/85 | 11% | .000101 |
| 1/1/86 thru 12/31/86 | 13% | .000156 |
| 1/1/87 thru 12/31/87 | 10% | .000124 |
| 1/1/88 thru 12/31/89 | 11% | .000124 |
| 1/1/90 thru 12/31/92 | 9% | .000107 |
| 1/1/93 thru 12/31/94 | 7% | .000092 |
| 1/1/95 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 |

CLASSES OF TAX

William A Shadwell
Secretary/Treasurer
Commonwealth of Pennsylvania
Corporation Income Tax
Capital Stock Tax
Foreign Franchise Tax
Shares Tax
Corporate Loans Tax
Corporate Net Income Tax
Gross Receipts Tax
Public Utility Realty Tax
Corporate Income Tax
Corporate Associations
PA Income Tax (P-H-4)
PA Income Tax (Employer Withholding)

FILED

100 Gross Receipts Tax
(20) Public Utility Realty Tax
(30) Shares Tax
(40) Corporate Loans Tax (Commonwealth of Pennsylvania)
(50) Net Earnings Tax
(60) Gross Premium Tax
(70) Marine Insurance Tax
(80) Cooperative Associations
(90) PA Income Tax (P-H-4)
PA Income Tax (Employer Withholding)