

06-1155-CD
Comm of PA vs Steven Warnke et al

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FILED ^{ICC}
M10:40/SD Aff
JUL 20 2006 Piff pd,
William A. Shaw ^{25.00}
Prothonotary/Clerk of Courts
06-1155-CD

COURT OF COMMON PLEAS OF **CLEARFIELD** COUNTY, PENNSYLVANIA
82125415

NAME AND ADDRESS: **STEVEN A WARNKE
IND AND AS PRES OF
DUBOIS MUSIC CONNECTION T/A CYBER TUNES CAFÉ
8701 WEST PARMER LANE
AUSTIN TX 78729**

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
S & U	10/01/02 - 06/30/03	02/08/05	CO-99999	\$568.93	\$1,080.67
TOTALS				\$ 568.93	\$1,080.67
FILING FEE (S)					\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 09/30/06

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)

DATE

JUL 17 2006

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information

COMMONWEALTH OF PENNSYLVANIA

VS

STEVEN A. WARNKE

DUBOIS MUSIC CONNECTION T/A CYBER TUNES CAFE

File this _____
at _____
on _____
supplied to _____
A. *RECEIVED* *RECORDED* *SEARCHED* *INDEXED* *FILED*
B. *RECEIVED* *SEARCHED* *INDEXED* *FILED*
C. *RECEIVED* *SEARCHED* *INDEXED* *FILED*
D. *RECEIVED* *SEARCHED* *INDEXED* *FILED*

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

Personal Income Tax, Employer Withholding Tax, Realty Transfer 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 in 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 resiling 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 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.

Interest on Corporation Taxes is computed after the filing of the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended. The Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended, the Vehicle Code, (75 Pa. C.S. 9615).
Liens for Liquid Fuels Tax arise under Section 13 of the
Liquid Fuels Tax Act, 72 P.S. Section 261-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 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 305 of the Tax Reform Code of 1971, 72 P.S.
Section 7305, 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 261-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. 223 Section 1 et. seq., 72 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 2605 - 101 et. seq.).
Liens for State and Local Sales, Use and Hotel
Occupancy Tax and Public Transportation Assistance Fund Taxes
and Fees arise under Section 282, Act of March 9, 1971, No. 2
as amended, 72 P.S. Section 7282.

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 9902 of the Vehicle Code, (75 Pa. C.S. 9902) arise under
Chapter 98 of the Vehicle Code, (75 Pa. C.S. 9815).

S. & U.	State Sales and Use Tax
L. & U.	Local Sales and Use Tax
R.F.T.	Realty Transfer 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.C.R.T.	Motor Carriers Road Tax
D.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 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 failing 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)
B.I., G.R., C.S., S.T. - 6% per annum (due date to payment date)
B.I., N.E., G.P., H.I. - 1% per month or fraction
P.U.R. - (due date to payment date)
P.R.T., E.M.T. - 5/4 or 1% per month or fraction
S.R.U. - 5/3 or 1% per month or fraction
R.T. - 6% per annum
H.I. & EST. - 6% per annum
L.F.T., F.U.T. - 1% per month or fraction
H.C.R.T. - 1% per month or fraction
D.F.T. - 1% per month or fraction
H.T. - 1% per month or fraction
BUS - 1% per month or fraction
L.F. & F.T. - 1% per month or fraction
O.F.T. - 1% per annum

For all taxes that are originally due and payable on and after January 15, 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	15%	.000438
1/1/85 thru 12/31/85	13%	.000381
1/1/86 thru 12/31/86	10%	.000256
1/1/87 thru 12/31/87	9%	.000224
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	9%	.000192
1/1/91 thru 12/31/91	9%	.000247
1/1/92 thru 12/31/92	9%	.000192
1/1/93 thru 12/31/93	9%	.000247
1/1/94 thru 12/31/94	9%	.000192
1/1/95 thru 12/31/95	9%	.000247
1/1/96 thru 12/31/96	7%	.00192
1/1/97 thru 12/31/97	8%	.00219
1/1/98 thru 12/31/98	9%	.00247
1/1/99 thru 12/31/99	9%	.00247
1/1/00 thru 12/31/00	9%	.00247
1/1/01 thru 12/31/01	9%	.00247

---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.

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



ARP 54907

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

STEVEN A WARNKE
IND AND AS PRES OF
DUBOIS MUSIC CONNECTION T/A CYBER
TUNES CAFÉ
8701 WEST PARMER LANE
AUSTIN TX 78729

COURT OF COMMON PLEAS OF

CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number 06-1155-CD
Date Filed 7/20/2006
Class of Tax S&U
Account Number 25-1884448
Assessment Number CO-99999

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 17th day of October 2006

GREGORY C. FAJT
Secretary of Revenue



KEITH J. RICHARDSON
Director, Bureau of Compliance

FILED NO CC
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OCT 19 2006 6K

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. _____ TERM,

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF REVENUE

v.

William A. Shaw
Prothonotary/Clerk of Courts

OCT 19 2006

FILED

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
DEPT. 280946
HARRISBURG PA 17128-0948



ARP 55169

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

STEVEN A WARNKE
IND AND AS PRES OF
DUBOIS MUSIC CONNECTION T/A CYBER
TUNES CAFÉ
8701 WEST PARMER LANE
AUSTIN TX 78729

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number	06-1155-CD
Date Filed	7/20/2006
Class of Tax	S&U
Account Number	82125415
Assessment Number	CO-99999

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 14th day of November 2006

GREGORY C. FAJT
Secretary of Revenue

KEITH J. RICHARDSON
Director, Bureau of Compliance

FILED NO
m 11/13/06
NOV 17 2006 (60)

William A. Shaw
Prothonotary/Clerk of Courts

FILED

NOV 17 2006

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY