

06-1466-CD  
Comm of PA vs Norman Johnson et al

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FILED <sup>cc piff</sup>  
m/10/2006  
SEP 11 2006 piff pd.  
26.00

William A. Shaw  
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**  
**25-1735476** COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

NORMAN M JOHNSON, INC AND  
AS VP/SEC/TREAS OF JOHNSON  
BROTHERS COAL CO INC  
1937 BELL RUN RD  
GRAMPIAN PA 16838

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
EMP	07-01-05 - 03-31-06	05-05-06	CO-88888	\$2,569.61	\$3,382.62
				TOTALS	\$2,569.61
				FILING FEE (\$)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	

INTEREST COMPUTATION DATE 11-30-06

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)

SEP 08 2006

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA  
VS  
NORMAN M JOHNSON, INC

AND  
FILED  
SEP 11 2006  
Notice of Tax Lien  
day of  
Filed this  
William A. Shaw  
Prothonotary/Clerk of Courts

Licenses for Corporation Taxes arise under Section 1401 of the  
Fiscal Code, 72 P.S. Section 1401, as amended.  
Lions 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.  
Lions for Real Estate Transfer Tax arise under Section 1112-C of  
the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended.  
Lions for Liquid Fuels Tax arise under Section 13 of the  
Liquid Fuels Tax Act, 72 P.S. Section 2611-M, as amended.  
Lions for Fuel Use Tax arise under Section 13 of the Fuel Use  
Tax Act, 72 P.S. Section 2614-13, as amended.  
Lions for Motor Carriers Road Tax arise under Chapter 96 of  
the Vehicle Code, (75 Pa. C.S. 9615).  
Lions for Inheritance Tax and Estate Tax arise under the In-  
heritance and Estate Tax of 1982, Act of December 13, 1982, P.L.  
106, 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, lions arise under the Inheritance and Estate Tax Act of  
1951, 72 P.S. Section 2485 - 101 et. seq.).  
Lions for State or State and Local Sales, Use and Hotel  
Occupancy Tax and Public Transportation Assistance Fund Taxes  
and Fees arise under Section 242, Act of March 6, 1971, No. 2  
as amended, 72 P.S. Section 7242.  
Lions for Motor Fuels Tax arise under Chapter 96 of the PA  
Vehicle Code, (75 Pa. C.S. 9815).  
Lions for Liquified Fuels and Fuels Tax, and the tax imposed in  
section 9502 of the Vehicle Code, (75 Pa. C.S. 9802) arise under  
Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

LIEN FOR TAXES, PENALTIES AND INTEREST  
General Information:

Corporation Tax Lien provided under the Fiscal Code arise at  
the time of settlement (assessment) and are liens upon the fran-  
chises and property, both real and personal, with no further no-  
tice. 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 Trans-  
fer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax,  
Motor Carriers Road Tax, and Motorbus Road Tax, Oil Company Franchise  
Tax, Ax, 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 or  
record by the Prothonotary of the county where such property is  
situated and shall not attach to stock of goods, wares, or mer-  
chandise regularly sold in the ordinary course of business or  
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 Pro-  
thonotary 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 be paid in full, before  
any other obligation, judgment, claim, lien, or estate is set-  
tled from a subsequent judicial sale or liability with which  
the property may be charged. Exception: The Commonwealth does  
not retain 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. 1815, No. 138.

RELEASE OF LIEN

The Secretary or his designee 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,  
(2) the liability has become legally unenforceable, or  
(3) the interest on Corporation Taxes is computed after the  
lien is paid.

CLASSES OF TAX

For all taxes that are originally due and payable on and  
after January 1, 1982, the PA Department of Revenue will calcu-  
late daily interest on all tax deficiencies using an annual in-  
terest rate that will vary on calendar year to calendar year.  
The applicable interest rates are as follows:

INTEREST: Interest is calculated on a daily basis at the follow-  
ing rates:

Delinquent Date Interest Rate Daily Interest Factor

1/1/82 thru 12/31/82 20% .000500

1/1/83 thru 12/31/83 16% .000438

1/1/84 thru 12/31/84 11% .000381

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% .000311

1/1/89 thru 12/31/89 7% .000192

1/1/90 thru 12/31/90 7% .000177

1/1/91 thru 12/31/91 7% .000162

1/1/92 thru 12/31/92 7% .000152

1/1/93 thru 12/31/93 7% .000142

1/1/94 thru 12/31/94 7% .000132

1/1/95 thru 12/31/95 7% .000122

1/1/96 thru 12/31/96 7% .000112

1/1/97 thru 12/31/97 7% .000102

1/1/98 thru 12/31/98 7% .000092

1/1/99 thru 12/31/99 7% .000082

1/1/00 thru 12/31/00 8% .000072

1/1/01 thru 12/31/01 9% .000067

--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:

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

S.E.U. State Sales and Use Tax  
L.S.E.U. Local Sales and Use Tax  
R.F.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.T. Public Transportation Assistance Fund Taxes and Fees  
B.U.S. 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 lien fil-  
ing 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:

The 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.

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.