



FILED *pd \$25.00*
M/11/30 cm ICC PHF
NOV 29 2006

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**
82904612

COUNTY, PENNSYLVANIA

2006-1984-C0

NAME AND ADDRESS: **GUY L BALL III**
INDIV AND AS PRES OF
GUYBALL ENTERPRISES INC T/A JOEY'S RESTAURANT
P O BOX 427
MADERA PA 16661

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	04/01/04 TO 03/31/05	08/21/06	CO-99999	\$357.32	\$4,404.58
				TOTALS	\$ 357.32
					\$4,404.58
				FILING FEE (S)	25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	

INTEREST COMPUTATION DATE 01/23/07

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)

NOV 22 2006

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

GUY L BALL III

Court

ED 9 2006
F 21
NON
William
Prothonotary
Pat _____

Filing Date
day of
month
year

LIENS FOR TAXES, PENALTIES AND INTEREST

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, 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 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 or to 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 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. 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% 0.000548

1/1/83 thru 12/31/83 16% 0.000438

1/1/84 thru 12/31/84 16% 0.000438

1/1/85 thru 12/31/85 13% 0.000361

1/1/86 thru 12/31/86 10% 0.000296

1/1/87 thru 12/31/87 9% 0.000274

1/1/88 thru 12/31/91 11% 0.000301

1/1/92 thru 12/31/92 9% 0.000247

1/1/93 thru 12/31/94 7% 0.00192

1/1/95 thru 12/31/98 9% 0.00247

1/1/99 thru 12/31/99 7% 0.000192

1/1/01 thru 12/31/01 8% 0.000219

1/1/02 thru 12/31/01 9% 0.000247

---Taxes that become delinquent on or before December 31, 1991 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

S.E.U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
I.H. & 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 Notice of Lien comprises the balance of tax due (Column 5) plus assessed additions and/or penalties, and accrued 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 interest, interest 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.H.I. - 6% per annum (due date to payment date)
B.L., N.E., G.P., M.I. - 6% per annum (due date to payment date)
P.U.R. - 12% per month or fraction
(due date to payment date)

P.I.T., E.M.T. - 3/4 of 1% per month or fraction
S.T.U. - 6% per month or fraction
R.T.T. - 6% per annum
L.F.T., F.U.T. - 12% per month or fraction
H.C.R.T. - 12% per month or fraction
O.F.T. - 18% 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% 0.000548

1/1/83 thru 12/31/83 16% 0.000438

1/1/84 thru 12/31/84 16% 0.000438

1/1/85 thru 12/31/85 13% 0.000361

1/1/86 thru 12/31/86 10% 0.000296

1/1/87 thru 12/31/87 9% 0.000274

1/1/88 thru 12/31/91 11% 0.000301

1/1/92 thru 12/31/92 9% 0.000247

1/1/93 thru 12/31/94 7% 0.00192

1/1/95 thru 12/31/98 9% 0.00247

1/1/99 thru 12/31/99 7% 0.000192

1/1/01 thru 12/31/01 8% 0.000219

1/1/02 thru 12/31/01 9% 0.000247

---Taxes that become delinquent on or after December 31, 1991 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

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 1122-C of the Tax Reform Code of 1971, 72 P.S. Section 812-C, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act.

Liens for Fuel Use Tax arise under Section 2616, 13, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Liens for State or Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 2485, 101 et seq.

Liens for Liquor 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. 9015).

Liens for Liquor 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. 9015).