

06-1985-CD
Comm of PA vs William Shick et al

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NOV 29 2006

William A. Shaw
Prothonotary/Clerk of Courts

2006-1985-C0

COURT OF COMMON PLEAS OF **CLEARFIELD**
82949291

COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

WILLIAM L SHICK
INDIV AND AS PRES OF
MAKING DOUGH INC
9177 COAL HILL RD
LUTHERSBURG PA 15848

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	05/01/04 TO 07/31/06	08/22/06	CO-99999	\$268.14	3,572.66
TOTALS				\$ 268.14	\$3,572.66
FILING FEE (\$)					25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

INTEREST COMPUTATION DATE 01/12/07

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.

NOV 22 2006

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

WILLIAM L SHICK

PROTHONOTARY/Clerk of Courts
at _____, PA
on NOV 29 2006
FILED NOV 29 2006
HON. WILLIAM A. SHAW
PROTHONOTARY/Clerk of Courts

until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Motor Carriers Road Tax and Motorbus Road Tax, Motor Fuels Tax, Gasoline, Diesel, Gas 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 or 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, (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 is imposed at the following ratios:

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	2%	.000548
1/1/83 thru 12/31/83	1.6%	.001438
1/1/84 thru 12/31/84	1.1%	.000501
1/1/85 thru 12/31/85	1.0%	.000356
1/1/86 thru 12/31/86	.9%	.000274
1/1/87 thru 12/31/87	.9%	.000247
1/1/88 thru 12/31/88	1.0%	.000301
1/1/89 thru 12/31/89	7%	.000192
1/1/90 thru 12/31/90	9%	.000247
1/1/91 thru 12/31/91	7%	.000192
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	7%	.000192
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	7%	.000192
1/1/98 thru 12/31/98	7%	.000192
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

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:

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	2%	.000548
1/1/83 thru 12/31/83	1.6%	.001438
1/1/84 thru 12/31/84	1.1%	.000501
1/1/85 thru 12/31/85	1.0%	.000356
1/1/86 thru 12/31/86	.9%	.000274
1/1/87 thru 12/31/87	.9%	.000247
1/1/88 thru 12/31/88	1.0%	.000301
1/1/89 thru 12/31/89	7%	.000192
1/1/90 thru 12/31/90	9%	.000247
1/1/91 thru 12/31/91	7%	.000192
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	7%	.000192
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	7%	.000192
1/1/98 thru 12/31/98	7%	.000192
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.

INTEREST

--Interest is calculated as follows:

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

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN. & EST.	Inventory 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
BUS	Motorbus Road Tax
L.F. & F.T.	Liquid Fuels and Fuels Tax

SETTLEMENT OF ACCOUNT

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 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 26 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. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1001 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 and 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).