

06-2043-CD
Comm of PA vs R. J. Raymond

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Comm of PA vs Raymond Robert



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FILED *Plff pd. 25.00*
11/03/01 ICC Plff
DEC 07 2001
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William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**
PA25134635401 COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

RAYMOND ROBERT J
94 GRAHAMPTON RD
WOODLAND PA 16881

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
M.C.R.T.	973	06/09/1999	L-9900426	\$259.62	\$595.00
	972	06/09/1999	L-9900708	\$931.50	\$2,131.76
TOTALS				\$1,191.12	\$2,726.76
FILING FEE (\$)					\$25.00
ADDITIONAL INTEREST					
SETTLEMENT TOTAL					

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)

DEC 04 2006

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

RAYMOND ROBERT J

FILED

NOTICE OF TAX LIEN

Filed this **DEC 07 2006** day of

until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and Motorbus Road Tax, Old Company Franchise Tax and Liquid Fuels and Fuels Tax. Lien 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: This Notice of Lien shall be filed:

CLERK (or Register)

Liens for Corporation Taxes arise under Section 1601 of the

Fiscal Code, 12 P.S. Section 1601, as amended.

Liens for Personal Income Tax and Employer Withholding Taxes arise under Section 365 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 811-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the

Liquid Fuels Tax Act, 72 P.S. Section 2611-W, 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 Act of December 13, 1962, P.L. 1066, 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, 1962, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2605 - 101 et. seq.).

Liens 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 4, 1971, No. 2 as amended, 72 P.S. Section 7242.

Liens for Motorbus Road Tax arise under Chapter 98 of the 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) arises under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

S.E.U. State Sales and Use Tax
L.S.U. Local Sales and Use Tax
R.T.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)
M.C.R.T. Motor Carriers Road Tax
O.F.T. Oil Franchise Tax
H.T. Motorbus Road Tax
B.U.T. Public Transportation Assistance Fund Taxes and Fees
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 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:

The Delinquent Date Interest Rate Daily Interest Factor
C.S., F.F., C.L., C.H.I. - 6% per annum (due date to payment date)
C.I., G.R., C.A., S.T. - 6% per annum (due date to payment date)
B.L., N.E., G.P., H.I. - 6% per annum (due date to payment date)
P.U.R. - 1% per month or fraction
P.I.T., E.W.T. - 3% of 1% per month or fraction
S.S.U. - 5/4 of 1% per month or fraction
R.T.T. - 6% per annum
IN. & 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. - 18% per annum

For all taxes that are originally due 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	20%	.000546
1/1/83 thru 12/31/83	16%	.000483
1/1/84 thru 12/31/84	11%	.000353
1/1/85 thru 12/31/85	10%	.000356
1/1/86 thru 12/31/86	10%	.000276
1/1/87 thru 12/31/87	9%	.000276
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	7%	.000192
1/1/91 thru 12/31/91	9%	.000247
1/1/92 thru 12/31/92	7%	.000192
1/1/93 thru 12/31/93	9%	.000247
1/1/94 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/95	8%	.000247
1/1/96 thru 12/31/96	8%	.000247
1/1/97 thru 12/31/97	9%	.000247
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%	.000247
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.