

2007-936-CD
Comm of PA vs Michael Owens et al

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JUN 06 2007

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JUN 13 2007

(UN)

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

MICHAEL W OWENS 07-936-C1
LINDA A OWENS
NAME AND ADDRESS: 5796 CLEARFIELD-WOODLAND HWY
CLEARFIELD PA 16830

TO THE PROTHONOTARY OF SAID COURT:

Pursuant to the laws of the Commonwealth of Pennsylvania,
there is herewith transmitted a Certified Copy of a Lien
to be entered of record in your County.

CERTIFIED COPY OF LIEN

171-44-5293

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
P.I.T.	01-01-05 TO 12-31-05	JUN 09 2006	L55257	1,257.00	1,474.12

INTEREST COMPUTATION DATE JUN 25 2007

TOTALS	\$1,257.00	\$1,474.12
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a 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.

Keith J. Rehder

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

JUN 07 2007

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

**MICHAEL W OWENS
& LINDA A OWENS**

NOTICE OF TAX LIEN
FILED 2007
1
at
CLERK (or Register)

Filed this

William A. Shaw
Prothonotary/Clerk of Courts

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, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and Motorbus Roads 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 of the taxpayer. The lien has priority from the date of entry of record.

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
I.N. & 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
M.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 filing 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,

C.S., F.F.C.I., C.N.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., M.I. - 6% per annum (due date to payment date)
P.U.R. - 1% per month or fraction

(due date to payment date)
P.I.T., E.M.T. - 3 1/4 of 1% per month or fraction
S.R.U. - 3 1/4 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
M.C.R.T. - 1% per month or fraction
O.F.T. - 18% per annum

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
1/1/93 thru 12/31/92	9%	.000247*
1/1/94 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/95	9%	.000247
1/1/96 thru 12/31/96	7%	.000192
1/1/97 thru 12/31/97	8%	.000219
1/1/98 thru 12/31/98	9%	.000247
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
1/1/02 thru 12/31/02	6%	.000164
1/1/03 thru 12/31/03	5%	.000157
1/1/04 thru 12/31/04	6%	.000110
1/1/05 thru 12/31/05	5%	.000137
1/1/06 thru 12/31/06	7%	.000192
1/1/07 thru 12/31/07	8%	.000219

** 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:

CLASSES OF TAX	
C.S.	(01) Capital Stock Tax
F.F.	(02) Foreign Franchise Tax
C.I.	(03) Corporate Loans Tax
C.N.I.	(04) Corporate Net Income Tax
F.R.	(05) Corporate Income Tax
G.R.	(06) Gross Receipts Tax
P.U.R.	(20) Public Utility Realty Tax
S.T.	(30) Shares Tax
B.L.	(40) Corporate Loans Tax (Banks)
N.E.	(50) Net Earnings Tax
G.P.	(60) Gross Premiums Tax
M.I.	(70) Marine Insurance Tax
C.A.	(80) Cooperative Associations
P.I.T.	PA Income Tax (PA-40)
E.M.T.	PA Income Tax (Employer Withholding)

Liens for Motorbus Road Tax arise under Chapter 9B 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. 9012) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

Interest = Balance of Tax Unpaid x Number of Days Delinquent x Daily Interest Factor.

* Use this rate for M.C.R.T./FTA effective January 1, 1996.

** Interest rates prior to 1988 may be obtained by calling PA Dept. of Revenue/Taxpayer Service & Information Center (717) 787-1064.

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



REV-300 CM AFP (3-96)

ARP 59533

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

V

COURT OF COMMON PLEAS OF

MICHAEL W OWENS
LINDA A OWENS
5796 CLEARFIELD-WOODLAND HWY
CLEARFIELD PA 16830

CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number 07-936-CD
Date Filed 7/31/2007
Class of Tax PIT
Account Number 171-44-5293
Assessment Number L55257

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 11TH day of APRIL 2008

THOMAS WOLF
Secretary of Revenue

A handwritten signature of Thomas Wolf in black ink.

MARY HUBLER

Director, Bureau of Compliance

FILED NO
APR 16 2008 CC
APR 16 2008 (6)

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

FILED

APR 16 2008

William A. Shaw
Prothonotary/Clerk of Courts

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY