

07-1273-CD
Comm of PA vs DuPenn Inc.



07-1273-CD

FILED *ccPlff*

m 11:04 AM
AUG 09 2007 *Plffpd.*
WAS *25.00*

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD**
8863-714 COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

DU PENN INC
160 BARNOFF RD
DUBOIS PA 15801

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
CT	600-605			\$381,758.00	\$381,758.00
				TOTALS	\$381,758.00
				FILING FEE (\$)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$381,783.00

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)

AUG 06 2007

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA
William A. Stewart
Secretary of Commonwealth
vs
DUPENN INC

FILED
2007
6 0 96 A

Filled this _____ day of _____
until the tax is paid.

Corporation Tax Lien provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, with no further notice. 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 for Tax, Sales and Use Tax, Liquid Fuels Tax, Fuel Use Tax, Motor Carriers Road Tax and Motorcarriers Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax Lien are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed or recorded 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: 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

Lien for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-H, as amended.

Lien for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614-13, as amended.

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

Lien for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1866, 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, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2465 - 101 et. seq.).

CLASSES OF TAX

C.S.	(01) Capital Stock Tax	C.S.	(01) Corporate Net Income Tax	C.H.I.	(04) Corporate Net Income Tax
C.F.	(02) Foreign Franchise Tax	G.R.	(05) Corporation Income Tax	C.I.	(05) Corporation Income Tax
P.U.R.	(03) Corporate Loans Tax	P.U.R.	(10) Gross Receipts Tax	G.R.	(10) Gross Receipts Tax
S.T.	(50) Shares Tax	(24) Public Utility Realty Tax	(24) Public Utility Realty Tax	(70) Marine Insurance Tax	(70) Marine Insurance Tax
B.L.	(40) Corporate Loans Tax (Banker)	(40) Corporate Loans Tax (Banker)	(80) Cooperative Associations	(80) Cooperative Associations	(PA) Income Tax (PA-40)
N.E.	(50) Net Earnings Tax	(50) Net Earnings Tax	(PA) Income Tax (Employer Withholding)	(PA) Income Tax (Employer Withholding)	
G.P.	(60) Gross Premiums Tax	(60) Gross Premiums Tax			
M.I.	(70) Marine Insurance Tax	(70) Marine Insurance Tax			
C.A.	(80) Cooperative Associations	(80) Cooperative Associations			
P.I.T.					
E.H.T.					

Lien for Motorous Road Tax arise under Chapter 96 of the PA Vehicle Code, (75 Pa. C.S. 9615).

Lien for Liquid Fuels and Fuels Tax, and the tax imposed in section 9502 of the Vehicle Code, (75 Pa. C.S. 9013), arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

S & 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.	Liquid Fuels Tax (Diesel and Special Fuels)
H.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
BIS	Public Transportation Assistance Fund Taxes and Fees
B.I.F. & F.T.	Motorbus Road Tax
	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, interest is imposed at the following rates:

C.S., 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., C.P., H.I. - 6% per annum (due date to payment date)
P.U.R. - 1X per month or fraction (due date to payment date)
P.F.T., E.H.T. - 3/4 of 1X per month or fraction
S.R.U. - 3/4 of 1X per month or fraction
R.T.T. - 6% per annum
I.H. & EST. - 6X per annum
L.F.T., F.U.T. - 1X per month or fraction
H.C.R.T. - 1X 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
1/1/82 thru 12/31/82	20%	.000548
1/1/83 thru 12/31/83	16%	.000438
1/1/84 thru 12/31/84	11%	.000351
1/1/85 thru 12/31/85	13%	.000351
1/1/86 thru 12/31/86	10%	.000274
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/89	11%	.000301
1/1/92 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/94	7%	.000192
1/1/95 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

---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 is calculated as follows:
INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.