

07-1553-CD

Comm of PA vs Jeremy Cuthbert et al



AUG 31 2007

07-1553-CD

FILED ICC PAFF

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SEP 20 2007 PAFF PD.
WM 25.00

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

JEREMY CUTHBERT
ANGELA J CUTHBERT
NAME AND ADDRESS: 3388 OLD ERIE PIKE
WEST DECATUR PA 16878

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

183-76-0440

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-03 TO 12-31-03	JUN 18 2004	L38327	.00	221.19
P.I.T.	01-01-04 TO 12-31-04	JUN 06 2005	L49672	1,150.00	1,593.84
INTEREST COMPUTATION DATE <u>SEP 22 2007</u>			TOTALS	\$1,150.00	\$1,815.03
			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 taxpayor for unpaid tax, interest, additions or penalties thereon due from such taxpayor 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 taxpayor's property, real, personal, or both, as the case may be.

Keith J. Culver

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

SEP 18 2007

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

**JEREMY CUTHBERT
& ANGELA J CUTHBERT**

Filed this _____ day of _____, at _____, in _____.

NOTICE OF TAX LIEN CLERK (or Register)

LIENS FOR TAXES

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 112-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 96 of
the Vehicle Code, (75 Pa. C.S.6151).

Liens for Inheritance Tax and Estate Tax arise under the In-
heritance 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 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 2405 - 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 262, Act of March 4, 1971, No. 2
as amended, 72 P.S. Section 7242.

Liens for Liquids Fuels and Fuels Tax arise under Chapter 98 of the
Vehicle Code, (75 Pa. C.S. 9815).

Liens for Liquids Fuels and Fuels Tax, and the tax imposed in
section 9502 of the Vehicle Code, (75 Pa. C.S. 9502) arise under
Chapter 98 of the Vehicle Code, (75 Pa. C.S. 9013).

Corporation Tax Liens provided under the Fiscal Code arise at
the time of settlement (assessment) and are liens upon the fran-
chises and property, both real and personal, with no further no-
tice. 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 Liens are liens on Real Estate which continue
until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Trans-
fer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax,
Motor Carriers Road Tax and Motorbus Road Tax, Oil Company Fran-
chise Tax, 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 of the county where such property is
situated and shall not attach to stock of goods, wares, or mer-
chandise 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 Pro-
thonotary 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 sat-
isfied 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

The Secretary or his delegate may issue a Certificate of Release
of any lien imposed with respect to any tax if (1) the liability
is satisfied, satisfaction consisting of payment of the amount
assessed together with all interest and costs in respect thereof,
or (2) the liability has become legally unenforceable.
Exception: Interest on Corporation Taxes is computed after the
lien is paid.

CLASSES OF TAX

(01) Capital Stock Tax
(02) Foreign Franchise Tax

(03) Corporate Loans Tax

(04) Corporate Net Income Tax

(05) Corporation Income Tax

(10) Gross Receipts Tax

(20) Public Utility Realty Tax

(30) Shares Tax

(40) Corporate Loans Tax (Banks)

(50) Net Earnings Tax

(60) Gross Premiums Tax

(70) Marine Insurance Tax

(80) Cooperative Associations

P.I.T. PA Income Tax (PA-40)

E.M.T. PA Income Tax (Employer Withholding)

S. & U. L.S. & U.	State Sales and Use Tax Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN & EST.	Inheritance and Estate Tax
L.F.T.	Fuels Use Tax (Diesel and Special Fuels)
M.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 in-
terest computation date, the payment must include the lien fil-
ing 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.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
P.I.T.-E.M.T. - 3/4 of 1% per month or fraction
(due date to payment date)
S.E.U. - 3/4 of 1% per month or fraction
R.T.T. - 6% per annum
IN. & EST. - 6% per annum
L.F.T. & F.T. - 1% per month or fraction
D.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 calcu-
late daily interest on all tax deficiencies using an annual in-
terest 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 follow-
ing rates. **

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/88 thru 12/31/91	1%	.000301
1/1/89 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.000167
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%	.000166
1/1/03 thru 12/31/03	5%	.000137
1/1/04 thru 12/31/04	4%	.000110
1/1/05 thru 12/31/05	5%	.000137
1/1/06 thru 12/31/06	7%	.000192

---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.

* Use this rate for M.C.R.T./IFTA 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

BUREAU OF COMPLIANCE
DEPT. 28094B
HARRISBURG PA 17128-0948



ARP 58329

FILED

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Rosa

William A. Shaw
Prothonotary/Clerk of Courts

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V

JEREMY CUTHBERT
ANGELA J CUTHBERT
3388 OLD ERIE PIKE
WEST DECATUR PA 16878

COURT OF COMMON PLEAS OF *Prothonotary/Clerk of Courts*
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket Number	07-1553
Date Filed	9/20/2007
Class of Tax	ANNUAL
Account Number	183-76-0440
Assessment Number	L38327, L49672

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 31ST day of OCTOBER 2007.

THOMAS WOLF
Secretary of Revenue

Keith J. Richardson
KEITH J. RICHARDSON
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS
COUNTY, PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

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AUTHORITY TO SATISFY

William A. Shaw
Prothonotary/Clerk of Courts

NOV 05 2007

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