

07-2081-CD  
Comm of PA vs Patrick Reilly at



07-2081-C

FILED  
m/12/54/01  
DEC 21 2007 Piff pd.  
25.00

William A. Shaw  
Prothonotary/Clerk of Courts

DEC 12 2007

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

PATRICK J REILLY JR  
BRIDGET L REILLY  
NAME AND ADDRESS: 311 EAST SCRIBNER AVENUE  
DU BOIS PA 15801

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

194-60-4493

| CLASS OF TAX<br>1 | TAX PERIOD<br>(OR DUE DATE)<br>2 | DATE OF ASSESSMENT<br>DETERMINATION<br>OR SETTLEMENT<br>3 | IDENTIFYING NUMBER<br>4 | TAX<br>5 | TOTAL<br>6 |
|-------------------|----------------------------------|---|-------------------------|----------|------------|
| P.I.T.            | 01-01-03 TO<br>12-31-03          | APR 06 2007   | L33005                  | 840.00   | 1,095.20   |

INTEREST COMPUTATION DATE DEC 31 2007

|                     |          |            |
|---------------------|----------|------------|
| TOTALS              | \$840.00 | \$1,095.20 |
| FILING FEE(S)       |          | \$25.00    |
| ADDITIONAL INTEREST |          |            |
| SETTLEMENT TOTAL    |          | \$1,120.20 |

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. Rulerson

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

DEC 18 2007

DATE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

PATRICK J REILLY JR  
& BRIDGET L REILLY

NOTICE OF TAX LIEN

Filed this \_\_\_\_\_

day of **FILED**

DEC 21 2007

CLERK (or Register) William A. Shaw  
Prothonotary/Clerk of Courts

### LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1401 of the  
Fiscal Code, 72 P.S. Section 1401, as amended.

Lions 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.

Lions for Realty Transfer Tax arise under Section 1112-C of  
the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended.

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

Lions for Fuel Use Tax arise under Section 13 of the Fuel Use  
Tax Act, 72 P.S. Section 2614.13, as amended.

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

Lions 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, lions arise under the Inheritance and Estate Tax Act of  
1961, 72 P.S. Section 2485 - 101 et. seq.).

Lions for State or 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.

Lions for Motorbus Road Tax arise under Chapter 98 of the PA  
Vehicle Code, (75 Pa. C.S. 9815).

Lions 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).

|                      |   |
|----------------------|---|
| S & U<br>L.S. & U.   | State Sales and Use Tax<br>Local Sales and Use Tax                        |
| R.T.T.<br>IN. & EST. | Realty Transfer Tax<br>Inheritance and Estate Tax                         |
| F.U.T.<br>L.F.T.     | Fuels Use Tax (Diesel and Special Fuels)<br>Liquid Fuels Tax (Gasoline)   |
| M.C.R.T.<br>O.F.T.   | Motor Carriers Road Tax<br>Oil Franchise Tax                              |
| H.T.<br>B.U.S.       | Public Transportation Assistance Fund Taxes and Fees<br>Motorbus Road Tax |
| L.F. & F.T.          | Liquid Fuels and Fuels Tax  |

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-  
ficed by the Prothonotary or 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.

General Rule: According to the Fiscal Code, the Notice of Lien  
is automatically revived and does not require resiling 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.

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) |
| B.L., H.E., G.P., M.I. - 6% per annum (due date to payment date)   |
| P.U.R. - 1X per month or fraction                                  |
| P.I.T., E.H.T. - (due date to payment date)                        |
| S & U. - 3/4 of 1X per month or fraction                           |
| R.T.T. - 1X per month or fraction                                  |
| IN. & EST. - 6% per annum  |
| L.F.T., F.U.T. - 1X per month or fraction                          |
| M.C.R.T. - 1X per month or fraction                                |
| O.F.T. - 18% per annum   |

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.

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 | 11%           | .0010301              |
| 1/1/92 thru 12/31/92 | 9%            | .0010247              |
| 1/1/93 thru 12/31/94 | 7%            | .0010192              |
| 1/1/95 thru 12/31/98 | 9%            | .0010247              |
| 1/1/99 thru 12/31/99 | 7%            | .0010192              |
| 1/1/00 thru 12/31/00 | 8%            | .0010219              |
| 1/1/01 thru 12/31/01 | 9%            | .0010247              |
| 1/1/02 thru 12/31/02 | 6%            | .0010164              |
| 1/1/03 thru 12/31/03 | 5%            | .0010137              |
| 1/1/04 thru 12/31/04 | 4%            | .0010110              |
| 1/1/05 thru 12/31/05 | 5%            | .0010137              |
| 1/1/06 thru 12/31/06 | 7%            | .0010192              |

\*\* 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.

### 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) |
| B.L., H.E., G.P., M.I. - 6% per annum (due date to payment date)   |
| P.U.R. - 1X per month or fraction                                  |
| P.I.T., E.H.T. - (due date to payment date)                        |
| S & U. - 3/4 of 1X per month or fraction                           |
| R.T.T. - 1X per month or fraction                                  |
| IN. & EST. - 6% per annum  |
| L.F.T., F.U.T. - 1X per month or fraction                          |
| M.C.R.T. - 1X per month or fraction                                |
| O.F.T. - 18% per annum   |

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.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE  
PO BOX 280948  
HARRISBURG PA 17128-0948



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

PATRICK J REILLY JR  
BRIDGET L REILLY  
311 EAST SCRIBNER AVENUE  
DU BOIS PA 15801

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket No. 07-2081-CD  
Date Filed DEC 21 2007  
Class of Tax ANNUAL  
Account No. 194-60-4493

L33005

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in above action, acknowledges that the above captioned Lien/Judgment note should be removed from 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 doing so, 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 26TH day of MARCH, 2008.

THOMAS W. WOLF  
Secretary of Revenue



KEITH J. RICHARDSON  
Director, Bureau of Compliance

FILED NO cc  
m)11.09/01  
MAR 31 2008 ④

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF  
COUNTY, PENNSYLVANIA

NO. \_\_\_\_\_ TERM, \_\_\_\_\_

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts  
William A. Shaw

MAR 31 2008

FILED