

08-83-CD
Comm of PA vs G. Burnisky Trucking al



08-83-CD

COURT OF COMMON PLEAS OF **CLEARFIELD**
5645-805 COUNTY, PENNSYLVANIA

NAME AND ADDRESS: **GRAY BURNISKY TRUCKING INCORPORATED**
46 SKYLAND DRIVE
MORRISDALE PA 16858

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	12/03-12/05			\$9,600.00	\$9,600.00
					FILED PHF pd 25.00 M 10 46/621 JAN 18 2008 ICC DIS William A. Shaw Prothonotary/Clerk of Courts
			TOTALS	\$9,600.00	\$9,600.00
			FILING FEE (\$)	\$25.00	
			ADDITIONAL INTEREST		
			SETTLEMENT TOTAL	\$9,625.00	

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.

Keith J. Richardson
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

JAN 15 2001

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General information

COMMONWEALTH OF PENNSYLVANIA

58

GRAY BURNISKY TRUCKING INCORPORATED

Inheritance Tax Liens are liens on Real Estate which continues until the tax is paid.

S.G.U.	State Sales and Use Tax
L.S.G.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)
H.C.R.T.	Fuels Use Tax (Diesel) and Special Fuels
O.F.T.	Motor Carriers Road Tax
H.T.	Oil Franchise Tax
BUS	Public Transportation Assistance Fund Taxes and Fees
L.F. & F.T.	Motorists Road Tax
	Liquid Fuels and Fuels Tax

SETTLEMENT OF ACCOUNT

NOTICE OF TAX LIEN

William A. Shaw
Prothonotary/Clerk of Courts

the taxpayer. The lien has priority from the date of entry of record.

PLACE OF FILING NOTICE FORM

(a) Place of filing: The Notice of Lien shall be filed 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.

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

Consequential 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

RELEASER 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 (22) the liability has become legally unenforceable. **Exception:** Interest on Corporation Taxes is computed after the loan is paid.

CLASSES OF TAX

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, the P.L. 108-6, No. 225 Section 1 et. seq., 72 P.L. 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

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

General Information																																																															
Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, within the Commonwealth. 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 Transfers, Motor Carriers Road Tax and Liquid Fuels Tax are liens upon the franchises and property, both real and personal, within the Commonwealth. 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.																																																															
State Tax, and Liquid Fuels and Motor Fuels Tax 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																																																															
<p>Place of filing: The Notice of Lien shall be filed 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.</p> <p>AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE</p> <p>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, 1996, P.L. 1015, No. 138.</p>																																																															
RELEASE OF LIEN																																																															
<p>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.</p> <p>Exception: Interest on Corporation Taxes is computed after the Lien is paid.</p>																																																															
CLASSES OF TAX																																																															
<p>C.S. (01) Capital Stock Tax (02) Formation Franchise Tax (03) Corporate Loans Tax (04) Corporate Net Income Tax (05) Corporate Premium Tax (10) Gross Receipts Tax (20) Public Utility Realty Tax (30) Shares Tax (40) Corporate Loans Tax (Banks) (50) Net Earnings Tax (60) Gross Premium Tax (70) Marine Insurance Tax (80) Cooperative Associations (PA) Income Tax (PA 60) PA Income Tax (Employer Withholding)</p>																																																															
<p>Interest is calculated as follows:</p> <p>INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X VARIOUS INTEREST FACTOR.</p>																																																															
SETTLEMENT OF ACCOUNT																																																															
<p>For any Delinquent Taxes due on or before December 31, 1981, interest is imposed at the following rates:</p> <table> <tbody> <tr> <td>C.S., F.F., C.L., C.N.I.</td> <td>- 6% per annum (due date to payment date)</td> </tr> <tr> <td>C.I., G.R., C.A., S.T.</td> <td>- 6% per annum (due date to payment date)</td> </tr> <tr> <td>B.L., N.E., G.P., H.I.</td> <td>- 6% per month or fraction</td> </tr> <tr> <td>P.U.R.</td> <td>- 1% per month or fraction</td> </tr> <tr> <td>P.I.T., E.M.T.</td> <td>- 3 1/4 of 1% per month or fraction</td> </tr> <tr> <td>S.A.U.</td> <td>- 3 1/4 or 1% per month or fraction</td> </tr> <tr> <td>R.I.T.</td> <td>- 6% per annum</td> </tr> <tr> <td>L.F.T., F.U.T.</td> <td>- 1% per month or fraction</td> </tr> <tr> <td>H.C.R.T.</td> <td>- 1% per month or fraction</td> </tr> <tr> <td>O.F.T.</td> <td>- 1% per annum</td> </tr> </tbody> </table> <p>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:</p> <p>INTEREST: Interest is calculated on a daily basis at the following rates.</p> <table> <thead> <tr> <th>Delinquent Date</th> <th>Interest Rate</th> <th>Daily Interest Factor</th> </tr> </thead> <tbody> <tr> <td>1/1/82 thru 12/31/82</td> <td>20%</td> <td>.00546</td> </tr> <tr> <td>1/1/83 thru 12/31/83</td> <td>16%</td> <td>.00438</td> </tr> <tr> <td>1/1/84 thru 12/31/84</td> <td>11%</td> <td>.00350</td> </tr> <tr> <td>1/1/85 thru 12/31/85</td> <td>13%</td> <td>.00356</td> </tr> <tr> <td>1/1/86 thru 12/31/86</td> <td>10%</td> <td>.00276</td> </tr> <tr> <td>1/1/87 thru 12/31/87</td> <td>9%</td> <td>.00267</td> </tr> <tr> <td>1/1/88 thru 12/31/89</td> <td>11%</td> <td>.00301</td> </tr> <tr> <td>1/1/90 thru 12/31/92</td> <td>9%</td> <td>.00247</td> </tr> <tr> <td>1/1/93 thru 12/31/96</td> <td>7%</td> <td>.00192</td> </tr> <tr> <td>1/1/95 thru 12/31/98</td> <td>9%</td> <td>.00267</td> </tr> <tr> <td>1/1/99 thru 12/31/99</td> <td>7%</td> <td>.00192</td> </tr> <tr> <td>1/1/00 thru 12/31/00</td> <td>8%</td> <td>.00219</td> </tr> <tr> <td>1/1/01 thru 12/31/01</td> <td>9%</td> <td>.00267</td> </tr> </tbody> </table> <p>---Taxes that become delinquent on or before December 31, 1981 will retain a constant interest rate until the delinquent balance is paid in full.</p> <p>---Taxes that become delinquent on or after January 1, 1982 are subject to a variable interest rate that changes each calendar year.</p>		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., H.I.	- 6% per month or fraction	P.U.R.	- 1% per month or fraction	P.I.T., E.M.T.	- 3 1/4 of 1% per month or fraction	S.A.U.	- 3 1/4 or 1% per month or fraction	R.I.T.	- 6% per annum	L.F.T., F.U.T.	- 1% per month or fraction	H.C.R.T.	- 1% per month or fraction	O.F.T.	- 1% per annum	Delinquent Date	Interest Rate	Daily Interest Factor	1/1/82 thru 12/31/82	20%	.00546	1/1/83 thru 12/31/83	16%	.00438	1/1/84 thru 12/31/84	11%	.00350	1/1/85 thru 12/31/85	13%	.00356	1/1/86 thru 12/31/86	10%	.00276	1/1/87 thru 12/31/87	9%	.00267	1/1/88 thru 12/31/89	11%	.00301	1/1/90 thru 12/31/92	9%	.00247	1/1/93 thru 12/31/96	7%	.00192	1/1/95 thru 12/31/98	9%	.00267	1/1/99 thru 12/31/99	7%	.00192	1/1/00 thru 12/31/00	8%	.00219	1/1/01 thru 12/31/01	9%	.00267
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., H.I.	- 6% per month or fraction																																																														
P.U.R.	- 1% per month or fraction																																																														
P.I.T., E.M.T.	- 3 1/4 of 1% per month or fraction																																																														
S.A.U.	- 3 1/4 or 1% per month or fraction																																																														
R.I.T.	- 6% per annum																																																														
L.F.T., F.U.T.	- 1% per month or fraction																																																														
H.C.R.T.	- 1% per month or fraction																																																														
O.F.T.	- 1% per annum																																																														
Delinquent Date	Interest Rate	Daily Interest Factor																																																													
1/1/82 thru 12/31/82	20%	.00546																																																													
1/1/83 thru 12/31/83	16%	.00438																																																													
1/1/84 thru 12/31/84	11%	.00350																																																													
1/1/85 thru 12/31/85	13%	.00356																																																													
1/1/86 thru 12/31/86	10%	.00276																																																													
1/1/87 thru 12/31/87	9%	.00267																																																													
1/1/88 thru 12/31/89	11%	.00301																																																													
1/1/90 thru 12/31/92	9%	.00247																																																													
1/1/93 thru 12/31/96	7%	.00192																																																													
1/1/95 thru 12/31/98	9%	.00267																																																													
1/1/99 thru 12/31/99	7%	.00192																																																													
1/1/00 thru 12/31/00	8%	.00219																																																													
1/1/01 thru 12/31/01	9%	.00267																																																													