

08-85-CD  
Comm of PA vs Finbem LLC



08-85-CD

COURT OF COMMON PLEAS OF **CLEARFIELD**  
4155-786 **COUNTY, PENNSYLVANIA**

NAME AND ADDRESS:

**FINBEM LLC**  
6 SOUTH MAIN STREET  
DU BOIS 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	12/00-12/04			\$15,200.00	\$15,200.00
					FILED 1CCP/aff JAN 18 2008 aff ad. William A. Shaw Prothonotary/Clerk of Courts 25.00
				TOTALS \$15,200.00	\$15,200.00
				FILING FEE (\$)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$15,225.00

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)

JAN 15 2008

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

**LIEN FOR TAXES, PENALTIES AND INTEREST**

**General Information:**

**COMMONWEALTH OF PENNSYLVANIA**

VS

**FINBEMEREC**  
**FILED 80**  
**NOTICE OF TAX LIEN**  
**William W. Prothonotary**  
**Shaw, Clerk of Courts**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

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, with no further notice. The filing of a Notice of Lien with the 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 Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and Motorbus Tax, Gasoline, Diesel and Special Fuels Tax, and Liquids Fuels and Fuels 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 or 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 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 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 ostetice set-off from a subsequent judicial sale or 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. Escalation Interest on Corporation Taxes is computed after the tax is paid.

**CLASSES OF TAX**

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	20%	.000368
1/1/83 thru 12/31/83	16%	.000438
1/1/84 thru 12/31/84	11%	.000501
1/1/85 thru 12/31/85	13%	.000556
1/1/86 thru 12/31/86	10%	.000274
1/1/87 thru 12/31/87	9%	.000267
1/1/88 thru 12/31/89	11%	.000301
1/1/90 thru 12/31/92	9%	.000247
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.000274
1/1/99 thru 12/31/99	7%	.000192
1/1/00 thru 12/31/00	6%	.000219
1/1/01 thru 12/31/01	9%	.000267

...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

S & U.	State Sales and Use Tax
L.S.&U.	Local Sales and Use Tax
R.I.T.	Realty Transfer Tax
IN. & 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
H.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 accrued interest 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.E., C.L., C.M.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 annum (due date to payment date)
P.U.R.	1X per month or fraction
P.I.T., E.M.T.	(due date to payment date)
S.S.U.	- 3/4 of 1X per month or fraction
R.F.T.	- 3/4 of 1X per month or fraction
I.F.T.	- 6% per annum
L.F.T., F.U.T.	- 1X per month or fraction
H.C.R.T. *	- 1X per month or fraction
H.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% .000368  
1/1/83 thru 12/31/83 16% .000438  
1/1/84 thru 12/31/84 11% .000501  
1/1/85 thru 12/31/85 13% .000556  
1/1/86 thru 12/31/86 10% .000274  
1/1/87 thru 12/31/87 9% .000267  
1/1/88 thru 12/31/89 11% .000301  
1/1/90 thru 12/31/92 9% .000247  
1/1/93 thru 12/31/94 7% .000192  
1/1/95 thru 12/31/98 9% .000274  
1/1/99 thru 12/31/99 7% .000192  
1/1/00 thru 12/31/00 6% .000219  
1/1/01 thru 12/31/01 9% .000267

...Taxes that become delinquent on or before January 1, 1982 are subject to a variable interest rate that changes each calendar year.

Liens for Motorbus Road Tax arise under Chapter 98 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. 9502) arise under Chapter 99 of the Vehicle Code, (75 Pa. C.S. 9013).