

08-243-CD
Comm of PA vs Dean A. Gusciora et al



I hereby certify this to be true and
attested copy of the original
statement filed in this case.

2008-243-CO

FEB 11 2008

FEB 01 2008

Attest.

William A. Hiltner
Prothonotary/
Clerk of Courts

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

DEAN A GUSCIORA
BRENDA L GUSCIORA
PO BOX 14
WOODLAND

PA 16881-0014

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

034-40-0954

*2/10/08 /w/ Lien to
William A. Hiltner*

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	Prothonotary Clerk of Courts 6
P.I.T.	01-01-02 TO 12-31-02	SEP 15 2006	T29859	4,058.00	6,421.55
P.I.T.	01-01-05 TO 12-31-05	SEP 22 2006	059331	679.00	870.93

INTEREST COMPUTATION DATE FEB 22 2008

TOTALS	\$4,737.00	\$7,292.48
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$7,317.48

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 therefor, 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. Balderon

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

PART 1 - TO BE RETAINED BY RECORDING OFFICE

FEB 07 2008

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

DEAN A GUSCIORA
& BRENDA L GUSCIORA

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

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 Road Tax, Oil Company Franchise Tax, and Liquid 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 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 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

Liens for Fuel Use Tax arise under Section 13 of the 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. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1086, No. 225 Section 1, et. seq., 72 Pa. C.S. 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 2485 - 101 et. seq.).

CLASSES OF TAX

C.S.	(01) Capital Stock Tax	Interest Rate	Daily Interest Factor
F.F.	(02) Foreign Franchise Tax	7%	.000192
C.L.	(03) Corporate Loans Tax	7%	.00047
C.N.T.	(04) Corporate Net Income Tax	7%	.00219
C.I.	(05) Corporate Income Tax	7%	.00247
G.R.	(06) Gross Receipts Tax	7%	.00247
P.U.R.	(07) Public Utility Realty Tax	7%	.00164
S.T.	(08) Shares Tax	5%	.000137
B.L.	(09) Corporate Loans Tax (Banks)	5%	.000110
N.E.	(10) Net Earnings Tax	7%	.000137
G.P.	(11) Gross Premiums Tax	7%	.000192
N.I.	(12) Marine Insurance Tax	7%	.000219
C.A.	(13) Cooperative Associations	7%	.000192
P.I.T.	PA Income Tax (PA-60)	7%	.000192
E.M.T.	PA Income Tax (Employer Withholding)	7%	.000192

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR.

* Use this rate for M.C.R.T.I.F.T.A. 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.