

08-417-CD

Comm of PA vs Willie C. Walker

PA DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
LIEN SECTION  
PO BOX 280948  
HARRISBURG, PA 17128-0948



REV-159 CH APP (07-05)

08-417-C

FEB 27 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: WILLIE C WALKER  
R R 1 BOX 435A  
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

264-06-8641

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
P.I.T.	01-01-04 TO 12-31-04	APR 20 2007	T46837	1,971.00	2,937.38

FILED Ad \$25.00  
M 11:45 AM  
MAR 10 2008  
WPS

William A. Shaw  
Prothonotary/Clerk of Courts

INTEREST COMPUTATION DATE MAY 27 2008

TOTALS	\$1,971.00	\$2,937.38
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$2,962.38

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. Richardson*

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

MAR 07 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

WILLIE C WALKER

VS

For Personal Income Tax, Employer Withholding Tax, Realty Trans-  
fer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax,  
Motor Carriers Read 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  
the record.

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 Read Tax and Motorbus Road Tax, Oil Company Fran-  
chise Tax, and Liquid Fuels and Fuels Tax liens are liens upon  
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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  
the record.

### 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 1112-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-M, 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. 961b).

Liens for Inheritance Tax and Estate Tax arise under the In-  
heritance and Estate Tax of 1982, Act of December 15, 1982, P.L.  
1986, No. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1701 et.  
seq. (For decedents with date of death prior to December 15,  
1982, liens arise under the Inheritance and Estate Tax Act of  
1961, 72 P.S. Section 2485 - 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 242, Act of March 40  
as amended, 72 P.S. Section 7242.

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 9502 of the Vehicle Code (75 Pa. C.S. 9502) arise under  
Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

### STATE SALES AND USE TAX

### LOCAL SALES AND USE TAX

### REALTY TRANSFER TAX

### INHERITANCE AND ESTATE TAX

### L.I.F.T. LIQUID FUELS TAX (GASOLINE)

### FUELS USE TAX (DIESEL AND SPECIAL FUELS)

### M.C.R.T. MOTOR CARRIERS READ TAX

### OIL FRANCHISE TAX

### 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.I.G.R.C.L.C.N.I.	- 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 (due date to payment date)
P.I.T.E.M.T.	- 3/4 of 1% per month or fraction
S&U	- 3/4 of 1% per month or fraction
R.T.T.	- 6% per annum
IN. & EST.	- 6% per annum
L.F.U.T.	- 1% per month or fraction
N.C.R.T.	- 1% per month or fraction
O.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
	1/1/93 thru 12/31/94	7%	.000192
	1/1/95 thru 12/31/98	9%	.000247
	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
	1/1/07 thru 12/31/07	8%	.000219
	1/1/08 thru 12/31/08	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, 1982.

\*\* Interest rates prior to 1988 may be obtained by calling  
PA Dept. of Revenue/Taxpayer Service & Information Center  
(717) 787-1064.

BUREAU OF COMPLIANCE  
PO BOX 280948  
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

WILLIE C WALKER  
VICTORIA L DELRA-WALKER  
R R 1 BOX 435A  
WEST DECATUR PA 16878

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket No. 08-417-CD  
Date Filed MAR 10 2008  
Class of Tax ANNUAL  
Account No. 264-06-8641

*FILED*  
FEB 28 2011

*willie walker*  
William A. Shaw  
Prothonotary/Clerk of Courts

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned lien/judgment note should be removed from the court records.

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. 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 18th day of February, 2011.

*C. Daniel Hassell*

C. DANIEL HASSELL  
Secretary of Revenue



MARY HUBLER  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

08-417-CD

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.

WILLIE C. WALKER  
& VICTORIA L. DELRA-WALKER

AUTHORITY TO SATISFY

FILED  
FEB 28 2011  
Prothonotary/Clerk of Court  
William A. Shaw Courts