

08-630-CD
Comm of PA vs Janet Sinbeck



2008-630-00

FILED
APR 07 2008
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William A. Shaw
Prothonotary/Clerk of Courts
1400 Rte
100m

COURT OF COMMON PLEAS OF CLEARFIELD
25-1799229/000

COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

JANET SIMBECK
7 W LONG AVE
DU BOIS PA 15801-2101

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE IS HEREWITH 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
S&U	08/01/06-08/31/06	10/18/06		\$216.04	\$284.02
S&U	09/01/06-09/30/06	11/22/06		\$252.65	\$343.33
S&U	10/01/06-10/31/06	12/16/06		\$221.00	\$299.00
S&U	11/01/06-11/30/06	01/14/07		\$2.74	\$22.27
S&U	12/01/06-12/31/06	02/18/07		\$247.60	\$319.47
S&U	01/01/07-01/31/07	03/18/07		\$178.05	\$228.60
S&U	02/01/07-02/28/07	04/14/07		\$216.26	\$276.33
TOTALS				\$4,478.39	\$6,589.75
INTEREST COMPUTATION DATE <u>07/01/2008</u>				FILING FEE (S)	\$25.00
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.				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$6,614.75

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

APR 03 2008

DATE

COMMONWEALTH OF PENNSYLVANIA

VS

NOTICE OF TAX LIEN

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1481 of the Fiscal Code, 72 P. S. Section 1481, as amended.

Liens for Personal Income Tax and Employer Withholding Taxes arise under Section 405 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 3112 C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P. S. Section 2011 B, as amended.

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P. S. Section 2014 B, as amended.

Liens for Motor Vehicle Registration Tax arise under Chapter 98 of the Vehicle Code, 67a Pa. C.S. 9413.

Liens for Insurance Tax and Estate Tax arise under the Insurance and Estate Tax of 1982, Act of December 13, 1982, P. L. 1982, No. 275 Section 1, et. seq. 72 Pa. C.S. Section 1781, et. seq. Their priorities with date of death prior to December 13, 1982, arise under the Insurance and Estate Tax Act of 1961, 72 P. S. Section 2009, 201 et. seq.

Liens for State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 240, Act of March 30, 1969, 72 P. S. Section 2540.

Liens for Motorboat Fuel Tax arise under Chapter 98 of the PA Vehicle Code, 67a Pa. C.S. 9413.

Liens for Liquid Fuels and Fuel Tax, and the Tax Imposed in Section 7382 of the Vehicle Code 67a Pa. C.S. 7382 arise under

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

Corporation, Individual provided under the Fiscal Code arise at the time of assessment (assessment) and are liens upon the franchise and property, both real and personal, including real estate, the filing of a Notice of Lien with a county prothonotary is not a requirement, and the lien remains in full force and validity without filing or revival until paid.

Individuals, including are deemed to be liable which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Liquid Fuels Tax and Fuel Tax, Motor Vehicle Registration Tax, Insurance and Estate Tax, Public Transportation Assistance Fund Taxes and Fees, State and Local Sales, Use and Hotel Occupancy Tax and Motorboat Fuel Tax, and the Tax Imposed in Section 7382 of the Vehicle Code 67a Pa. C.S. 7382 arise at the time of assessment (assessment) and are liens upon the franchise and property, both real and personal, including real estate, the filing of a Notice of Lien with a county prothonotary is not a requirement, and the lien remains in full force and validity without filing or revival until paid.

PLACE OF FILING NOTICE FORM

Place of filing: The Notice of Lien shall be filed in the county in which the property is situated. In the case of Real Property, the office of the prothonotary of the county in which the property is situated is the place of filing. In the case of Personal Property, the office of the prothonotary of the county in which the property is situated is the place of filing. In the case of Real Property, the office of the prothonotary of the county in which the property is situated is the place of filing. In the case of Personal Property, the office of the prothonotary of the county in which the property is situated is the place of filing.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

Finality: According to the Fiscal Code, the Notice of Lien is automatically revived and does not require re-filing if the notice is filed with 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 security is satisfied from a subsequent judicial sale or liability with which the property may be charged. Except that the Commonwealth does not maintain priority of tax liens over any existing mortgages or liens which are previously recorded at the time that the tax lien is filed. 68a, Act of December 12, 1974, P. L. 1974, No. 130.

RELEASE OF LIEN

The Secretary or his authorized representative or person of any lien imposed with respect to any tax in this title shall be satisfied with satisfaction consisting of payment of the amount assessed together with all interest and costs to the extent thereof, or (2) the liability has become legally unenforceable. **INTEREST:** Interest on Corporation Taxes is computed after the lien is made.

CLASSES OF TAX

C.S.	(41) General Sales Tax
P.F.	(42) Corporation Income Tax
C.L.	(43) Corporate Franchise Tax
C.H.T.	(44) Corporate Franchise Tax
C.T.	(45) Corporate Income Tax
P.U.R.	(46) Gross Receipts Tax
S.T.	(47) Public Utility Franchise Tax
R.L.	(48) Short-Term Franchise Tax
M.L.	(49) Motor Vehicle Franchise Tax
M.P.	(50) Motor Vehicle Franchise Tax
M.T.	(51) Motor Vehicle Franchise Tax
C.A.	(52) Cooperative Association Tax
P.A.T.	(53) Public Transportation Assistance Fund Tax
E.M.T.	(54) Estate and Motorboat Fuel Tax

S.A.U.	State Sales and Use Tax
L.S.U.	Local Sales and Use Tax
R.L.T.	Realty Transfer Tax
E.S.T.	Estate Tax
L.F.T.	Liquid Fuels Tax
F.T.	Fuel Tax
M.V.R.T.	Motor Vehicle Registration Tax
O.F.T.	Oil Franchise Tax
P.T.A.	Public Transportation Assistance Fund Tax
M.B.F.T.	Motorboat Fuel Tax
E.E.T.	Estate and Estate Tax

SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 4) for each type of tax listed on this Notice of Lien computes 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 tax of the notice.

If payment or settlement of the account is made after the interest computation date, the payment must include the accrued and assessed interest from the date of the notice to the date of payment and through the interest date.

For any Unassessed Taxes due on or before December 31, 1974, interest is computed at the following rates:

C.S., C.L., C.H.T., C.T., P.U.R., S.T., R.L., M.L., M.P., M.T., C.A., P.A.T., E.M.T.	6% per annum (due date to payment date)
L.S.U., F.T., M.V.R.T., O.F.T., P.T.A., M.B.F.T., E.E.T.	6% per annum (due date to payment date)
P.F., L.F.T.	6% per annum (due date to payment date)
R.T.	6% per annum
M.T.	6% per annum
E.T.	6% per annum
P.T.	6% per annum
M.B.F.T.	6% per annum
E.E.T.	6% per annum

For all taxes that are originally due and payable on and after January 1, 1982, the PA Department will calculate the daily interest on all tax delinquencies using an annual interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows:

INTEREST	Interest rate	Unit	Interest rate
1/1/75 thru 12/31/75	6%	1/100	6%
1/1/76 thru 12/31/76	7%	1/100	7%
1/1/77 thru 12/31/77	8%	1/100	8%
1/1/78 thru 12/31/78	9%	1/100	9%
1/1/79 thru 12/31/79	10%	1/100	10%
1/1/80 thru 12/31/80	11%	1/100	11%
1/1/81 thru 12/31/81	12%	1/100	12%
1/1/82 thru 12/31/82	13%	1/100	13%
1/1/83 thru 12/31/83	14%	1/100	14%
1/1/84 thru 12/31/84	15%	1/100	15%
1/1/85 thru 12/31/85	16%	1/100	16%
1/1/86 thru 12/31/86	17%	1/100	17%
1/1/87 thru 12/31/87	18%	1/100	18%
1/1/88 thru 12/31/88	19%	1/100	19%
1/1/89 thru 12/31/89	20%	1/100	20%
1/1/90 thru 12/31/90	21%	1/100	21%

Taxes that become delinquent on or before December 31, 1981, will remain a constant interest rate until the delinquency date 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 DUE x DAYS DELINQUENT x DAILY INTEREST FACTOR

* Use this rate for M.L. R.T. effective January 1, 1980.

** Interest rates prior to 1980 are to be obtained by calling PA Dept. of Revenue/Revenue Services & Information Center (717) 787-1866.



COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
25-1799229/000

NAME AND ADDRESS:

JANET SIMBECK
7 W LONG AVE
DU BOIS PA 15801-2101

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE IS HEREWITH 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
S&U	01/01/06-01/31/06	05/07/06		\$271.67	\$395.33
S&U	02/01/06-02/28/06	05/07/06		\$259.31	\$363.04
S&U	03/01/06-03/31/06	06/10/06		\$276.99	\$399.98
S&U	04/01/06-04/30/06	07/12/06		\$269.05	\$386.87
S&U	05/01/06-05/31/06	07/15/06		\$225.57	\$311.81
S&U	06/01/06-06/30/06	08/15/06		\$235.54	\$337.46
S&U	07/01/06-07/31/06	12/17/06		\$206.68	\$339.24
TOTALS				Continued	Continued
INTEREST COMPUTATION DATE <u>07/01/2008</u> 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.				FILING FEE (\$)	
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	Continued

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

APR 03 2008

DATE

COMMONWEALTH OF PENNSYLVANIA

VS

NOTICE OF TAX LIEN

dated this _____ day of _____

LIENS FOR TAXES

Lien for Corporation Taxes arises under Section 1481 of the Estate Code, 72 P.S. Section 1481, as amended.

Lien for Personal Income Tax and Employer Withholding Taxes arises under Section 503 of the Tax Reform Code of 1971, 72 P.S. Section 7345, as amended.

Lien for Real Estate Transfer Tax arises under Section 1117-C of the Tax Reform Code of 1971, 72 P.S. Section 1117-C, as amended.

Lien for Liquid Fuels Tax arises under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2411-H, as amended.

Lien for Fuel Use Tax arises under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2014-13, as amended.

Lien for Motor Vehicle Tax arises under Chapter 96 of the Vehicle Code, 75 Pa. C.S. 9615.

Lien for Inheritance Tax and Estate Tax arises under the Inheritance and Estate Tax Act of 1982, Act of December 13, 1982, No. 253, Section 1 of Act, 72 Pa. C.S. Section 1881, et seq. and decedents with date of death prior to December 13, 1982, arises under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2603 - 181 et. seq.

Lien for State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arises under Section 7462, Act of March 27, 1980, 72 P.S. Section 7462, as amended.

Lien for Motorbus Road Tax arises under Chapter 96 of the PA Vehicle Code, 75 Pa. C.S. 9615.

Lien for Liquid Fuels and Fuels Tax, and the Tax Imposed in Section 7342 of the Vehicle Code 75 Pa. C.S. 7342, arises under

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

Corporation, Individual provided under the Fiscal Code arises at the time of assessment (assessment) and the lien runs from the date of assessment and remains in full force and effect until the tax is paid in full. The lien runs from the date of assessment and remains in full force and effect until the tax is paid in full. The lien runs from the date of assessment and remains in full force and effect until the tax is paid in full.

Personal Income Tax, Real Estate Transfer Tax, Liquid Fuels Tax, Fuel Use Tax, Motor Vehicle Tax, Motorbus Road Tax, State and Local Sales, Use and Hotel Occupancy Tax, Public Transportation Assistance Fund Taxes and Fees, and the Tax Imposed in Section 7342 of the Vehicle Code 75 Pa. C.S. 7342, arises under the Fiscal Code. The lien runs from the date of assessment and remains in full force and effect until the tax is paid in full.

PLACE OF FILING NOTICE FORM

Place of filing: The notice of filing should be filed in the office of the County of the county in which the property is situated. If the property is situated in more than one county, the notice should be filed in each county. The notice should be filed in each county in which the property is situated.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

Automatic Revival: According to the provisions of the Fiscal Code, if a notice of filing is not filed within the time prescribed, the lien is automatically revived and does not constitute a new lien. The lien is automatically revived and does not constitute a new lien. The lien is automatically revived and does not constitute a new lien.

RELEASE OF LIEN

The Secretary or his designee may issue a Certificate of Release of any lien imposed with respect to and tax if the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or if the liability has become legally unenforceable.

CLASSES OF TAX

- C.S. (61) Capital Stock Tax
- C.S. (62) Four-Year Franchise Tax
- C.S. (63) Corporate Income Tax
- C.S. (64) Corporate Net Income Tax
- C.S. (65) Corporate Income Tax
- C.S. (66) Gross Receipts Tax
- C.S. (67) Public Utility Realty Tax
- C.S. (68) Shares Tax
- C.S. (69) Corporate Income Tax
- C.S. (70) Net Earnings Tax
- C.S. (71) Gross Premiums Tax
- C.S. (72) Net Income Tax
- C.S. (73) Cooperative Association Tax
- C.S. (74) Income Tax (Employer Methodology)
- C.S. (75) Income Tax (Employer Methodology)

CLASS	DESCRIPTION	SETTLEMENT OF ACCOUNT
S.A.U.	State Sales and Use Tax	
L.S.A.U.	Local Sales and Use Tax	
R.T.T.	Real Estate Transfer Tax	
I.E.T.	Inheritance and Estate Tax	
L.F.T.	Liquid Fuels Tax (Gasoline)	
F.U.T.	Fuel Use Tax (Diesel and Special Fuels)	
M.V.T.	Motor Vehicle Tax	
M.B.R.T.	Motorbus Road Tax	
P.T.A.T.	Public Transportation Assistance Fund Taxes and Fees	
S.L.T.	State and Local Sales, Use and Hotel Occupancy Tax	
P.T.A.T.	Public Transportation Assistance Fund Taxes and Fees	

The "FIDUCIARY" (Custodian of Tax with Title of Tax Institution) has notice of lien comprises the balance of tax due (calculated by the assessed additions and/or penalties), and assessed and/or unpaid interest to the interest computation date of the date of the notice.

If payment or settlement of the account is made after the interest computation date, the payment must include the lien interest and accrued interest from the interest computation date to and through the payment date.

CLASS	DESCRIPTION	INTEREST
C.S. (61) Capital Stock Tax		4% per annum (due date to payment date)
C.S. (62) Four-Year Franchise Tax		4% per annum (due date to payment date)
C.S. (63) Corporate Income Tax		4% per annum (due date to payment date)
C.S. (64) Corporate Net Income Tax		4% per annum (due date to payment date)
C.S. (65) Corporate Income Tax		4% per annum (due date to payment date)
C.S. (66) Gross Receipts Tax		4% per annum (due date to payment date)
C.S. (67) Public Utility Realty Tax		4% per annum (due date to payment date)
C.S. (68) Shares Tax		4% per annum (due date to payment date)
C.S. (69) Corporate Income Tax		4% per annum (due date to payment date)
C.S. (70) Net Earnings Tax		4% per annum (due date to payment date)
C.S. (71) Gross Premiums Tax		4% per annum (due date to payment date)
C.S. (72) Net Income Tax		4% per annum (due date to payment date)
C.S. (73) Cooperative Association Tax		4% per annum (due date to payment date)
C.S. (74) Income Tax (Employer Methodology)		4% per annum (due date to payment date)
C.S. (75) Income Tax (Employer Methodology)		4% per annum (due date to payment date)

For all taxes that are originally due and payable on and after January 1, 1982, the Tax Department will calculate the daily interest on all tax delinquencies using an annual interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows:

DELINQUENCY DATE	INTEREST RATE	DAILY INTEREST FACTOR
1/1/73 thru 12/31/79	7%	0.00027
1/1/80 thru 12/31/80	7%	0.00027
1/1/81 thru 12/31/81	7%	0.00027
1/1/82 thru 12/31/82	7%	0.00027
1/1/83 thru 12/31/83	7%	0.00027
1/1/84 thru 12/31/84	7%	0.00027
1/1/85 thru 12/31/85	7%	0.00027
1/1/86 thru 12/31/86	7%	0.00027
1/1/87 thru 12/31/87	7%	0.00027
1/1/88 thru 12/31/88	7%	0.00027

Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquency date 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:

BALANCE OF TAX DUE UPON DATE OF DELINQUENCY

DAILY INTEREST FACTOR

Use this rate for M.C.B. (1981) effective January 1, 1982

Interest rates prior to 1982 may be obtained by calling

PA Dept. of Revenue/Taxation Service & Information Center

(717) 787-1866



COURT OF COMMON PLEAS OF **CLEARFIELD** COUNTY, PENNSYLVANIA
25-1799229/000

NAME AND ADDRESS:

**JANET SIMBECK
7 W LONG AVE
DU BOIS PA 15801-2101**

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE IS HEREBY 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
EMP	10/01/06-12/31/06	03/11/07		\$40.22	\$94.68
S&U	07/01/05-07/31/05	04/26/06		\$0.00	\$26.32
S&U	08/01/05-08/31/05	04/26/06		\$287.73	\$468.78
S&U	09/01/05-09/30/05	04/26/06		\$257.81	\$418.95
S&U	10/01/05-10/31/05	04/26/06		\$266.30	\$431.57
S&U	11/01/05-11/30/05	04/26/06		\$284.52	\$445.74
S&U	12/01/05-12/31/05	04/26/06		\$262.66	\$396.96
TOTALS				Continued	Continued
INTEREST COMPUTATION DATE <u>07/01/2008</u> 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.				FILING FEE (S)	
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	Continued



SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

APR 03 2008

DATE

COMMONWEALTH OF PENNSYLVANIA

VS

NOTICE OF TAX LIEN

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1481 of the Tax Reform Code, 72 P.S. Section 1481, as amended.

Liens for Personal Income Tax and Employer Withholding Taxes arise under Section 305 of the Tax Reform Code of 1971, 72 P.S. Section 305, as amended.

Liens for Real Estate Transfer Tax arise under Section 112-C of the Tax Reform Code of 1971, 72 P.S. Section 112-C, as amended.

Liens for Liquid Fuels Tax arise under Section 23 of the Liquid Fuels Tax Act, 72 P.S. Section 23, as amended.

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

Liens for Motor Carrier's Road Tax arise under Chapter 94 of the Vehicle Code, 67 P.S. 101 et seq.

Liens for Intoxicant Tax and Excise Tax arise under the Intoxicant and Excise Tax Act of 1962, Act of December 13, 1962, P.L. 1486, No. 255 Section 1 et seq., 72 P.S. 101 et seq., Section 181 et seq. (that precedents with date of death prior to December 13, 1962, arise under the Intoxicant and Excise Tax Act of 1961, 72 P.S. Section 205, 101 et seq.).

Liens for State and Local Sales, Use and Transfer Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 260, Act of March 29, 1969, 72 P.S. Section 260.

Liens for Motorbus Road Tax arise under Chapter 94 of the Vehicle Code, 67 P.S. 101 et seq.

Liens for Liquid Fuels and Fuels Tax, and the Tax imposed in Section 2062 of the Vehicle Code 67 P.S. 101 et seq., 72 P.S. 101 et seq., arise under

LIEN FOR TAXES, PENALTIES AND INTEREST

Enforcement of tax liens provided under the Fiscal Code arise at the time of settlement (assessments) and are liens upon the franchise and property, both real and personal, of the taxpayer. The filing of a notice of lien with the County of Allegheny is not a prerequisite, and the lien remains in full force and validity without filing or recording with the County of Allegheny. Liens for taxes are liens on real estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Real Estate Transfer Tax, Liquid Fuels Tax, Fuel Use Tax, Motor Carrier's Road Tax, Motorbus Road Tax, and Intoxicant and Excise Tax are liens upon the franchise and property, both real and personal, of the taxpayer, but only after they have been assessed and recorded by the Franchise Office of the County of Allegheny. If assessed and recorded by the Franchise Office, such property is situated and shall not attach to stock, goods, notes, or merchandise regularly sold in the ordinary course of business of the taxpayer. The lien has priority over 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, to the office of the Franchise Office of the County of Allegheny, and (b) in the case of Personal Property, whether tangible or intangible, in the office of the Franchise Office 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 re-filing of the notice by the Commonwealth. Any notice of lien filed on the Commonwealth shall have priority to, and be paid in full, before any other obligation, judgment, claim, lien, debt, or liability arising from a subsequent judgment, claim, lien, debt, or liability. The property may be charged, mortgaged, or otherwise encumbered, but the lien of the Commonwealth shall have priority over the lien of any subsequent creditor or lien which was properly recorded after the tax lien was filed. 68a, Act of December 12, 1969, P.L. 1813, No. 138.

RELEASE OF LIEN

The Secretary or his delegate may release the notice of lien if any time imposed with respect to any tax or if the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs to receipt therefor, or if the taxpayer has begun legal proceedings to establish a claim of interest in the property, in which case the lien is released.

CLASS OF TAX

C.S. (44) General Sales Tax
C.S. (45) Fuel Use Tax
C.S. (46) Corporate Income Tax
C.S. (47) Corporate Income Tax
C.S. (48) Corporate Income Tax
C.S. (49) Corporate Income Tax
C.S. (50) Corporate Income Tax
C.S. (51) Corporate Income Tax
C.S. (52) Corporate Income Tax
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C.S. (75) Corporate Income Tax
C.S. (76) Corporate Income Tax
C.S. (77) Corporate Income Tax
C.S. (78) Corporate Income Tax
C.S. (79) Corporate Income Tax
C.S. (80) Corporate Income Tax
C.S. (81) Corporate Income Tax
C.S. (82) Corporate Income Tax
C.S. (83) Corporate Income Tax
C.S. (84) Corporate Income Tax
C.S. (85) Corporate Income Tax
C.S. (86) Corporate Income Tax
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C.S. (88) Corporate Income Tax
C.S. (89) Corporate Income Tax
C.S. (90) Corporate Income Tax
C.S. (91) Corporate Income Tax
C.S. (92) Corporate Income Tax
C.S. (93) Corporate Income Tax
C.S. (94) Corporate Income Tax
C.S. (95) Corporate Income Tax
C.S. (96) Corporate Income Tax
C.S. (97) Corporate Income Tax
C.S. (98) Corporate Income Tax
C.S. (99) Corporate Income Tax
C.S. (100) Corporate Income Tax

S.A.U. State Sales and Use Tax
L.S.U. Local Sales and Use Tax
R.T. Real Estate Transfer Tax
I.T. Intoxicant and Excise Tax
L.F.T. Liquid Fuels Tax (Gasoline)
F.U.T. Fuel Use Tax (Diesel and Special Fuels)
M.C.R.T. Motor Carrier's Road Tax
M.B.R.T. Motorbus Road Tax
P.T. Public Transportation Assistance Fund Taxes and Fees
S.T. State and Local Sales, Use and Transfer Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees

SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 3) for each type of tax listed on this Notice of Lien comprises the balance of tax due (column 1) plus assessed additions and/or penalties, and assessed (column 2) interest to the interest computation date on the date of the Notice.

If payment or settlement of the account is made after the interest computation date, the payment must include the full 10% financing costs and accrued interest (see the interest computation date to and through the payment date).

For any delinquent taxes due on or before December 31, 1961, interest is imposed at the following rates:
C.S., F.S., C.L., L.H., L.T., 4% per annum (due date to payment date)
C.L., C.R., C.A., S.T., 6% per annum (due date to payment date)
M.C.R.T., M.B.R.T., 1% per annum (due date to payment date)
P.U.P., 1% per annum (due date to payment date)

P.I.T., E.H.T., 3% of 1% per month or fraction
S.A.U., 3% of 1% per month or fraction
L.F.T., 4% per annum
R.T., 4% per annum
I.T., 4% per annum
L.F.T., F.U.T., 1% per month or fraction
M.C.R.T., 1% per month or fraction

For all taxes that are originally due and payable on and after January 1, 1962, the 2% Department of Revenue will calculate the daily interest on all tax delinquencies (except taxes on real estate) which will vary from calendar year to calendar year. The applicable interest rates are as follows:

INTEREST Interest is calculated on a daily basis. The interest rate is 12% per annum.

For all taxes that are originally due and payable on and after January 1, 1962, the 2% Department of Revenue will calculate the daily interest on all tax delinquencies (except taxes on real estate) which will vary from calendar year to calendar year. The applicable interest rates are as follows:

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