

08-775-CD

Comm of PA vs Janet Simbeck



08-775-CD

FILED CCP/PLF

APR 28 2008

PLF pd.

William A. Shaw  
Prothonotary/Clerk of Courts

\$25.00

COURT OF COMMON PLEAS OF **CLEARFIELD**  
25-1799229

COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

JANET SIMBECK AS OWNER  
OF MAPLE LEAF RESTAURANT  
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 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
S&U	07/31/05-02/28/07		80287172	\$4,438.17	\$6,512.95
EMP	12/31/06		19102987	\$40.22	\$94.85
TOTALS				\$4,478.39	\$6,607.80

INTEREST COMPUTATION DATE 07/22/08

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)

FILING FEE (S)

\$25.00

ADDITIONAL INTEREST

\$6,627.80

SETTLEMENT TOTAL

APR 22 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information

Corporation Tax Lien provided under the Fiscal Code arises at the time of assessment (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 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 Transfer Tax, Motor Carriers Road Tax and Motorbus Road Tax, Oil Company Franchise Tax, and Liquid Fuels and Fuels Tax, 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

Filed this 8 day of April 1980 at PA in the office of the CLERK FOR REGISTRATION of the STATE OF PENNSYLVANIA.

### AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

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 1122-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-H, 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. 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. 222, 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.).

Liens for 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 Motorbus Road Tax arise under Chapter 98 of the Vehicle Code, (75 Pa. C.S. 9815).

Liens for Liquids 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).

S. & U.	State Sales and Use Tax
U.S.A.	Local Sales and Use Tax
R.T.I.	Realty Transfer Tax
I.H. & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
F.U.T.	Fuel Use Tax (Diesel and Special Fuels)
H.C.R.T.	Motor Carriers Road Tax
O.F.T.	Oil Franchise Tax
H.T.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 assessed additions and/or penalties, and assessed and accrued interest to the interest computation date on the face of the Notice.

For any Delinquent Taxes due on or before December 31, 1981, interest is imposed at the following rates:

C.S., F.F., C.L., G.M.T. - 6% per annum (due date to payment date)
C.I.G.R.C. - 6% per annum (due date to payment date)
B.L., H.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. - 5% or 1% per month or fraction
S.A.U. - 5% or 1% per month or fraction
R.T.T. - 6% per annum
L.F.T., F.U.T. - 6% per annum
H.C.R.T. - 1% per month or fraction
P.I.T., E.M.T. - 18% per annum
S.A.U. - 18% per annum
R.T.T. - 18% per annum
L.F.T., F.U.T. - 18% per annum
H.C.R.T. - 18% per month or fraction

For all taxes that are originally due and payable on and after January 1<sup>st</sup> 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% .000548

1/1/83 thru 12/31/83 11% .000438

1/1/84 thru 12/31/84 11% .000301

1/1/85 thru 12/31/85 13% .000356

1/1/86 thru 12/31/86 10% .000276

1/1/87 thru 12/31/87 9% .000267

1/1/88 thru 12/31/88 11% .000301

1/1/89 thru 12/31/89 7% .000247

1/1/90 thru 12/31/90 7% .000192

1/1/91 thru 12/31/91 7% .000247

1/1/92 thru 12/31/92 7% .000192

1/1/93 thru 12/31/93 7% .000192

1/1/94 thru 12/31/94 7% .000192

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