

08-924-CD

Comm of PA vs Timothy Vionito

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

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



08-924-CD

MAY 07 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
NAME AND ADDRESS: TIMOTHY VIONITO
467 TREASURE LAKE
DU BOIS PA 15801

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

146-78-4277

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-02 TO 12-31-02	MAR 09 2007	L21334	1,716.00	2,747.10

FILED

19403
MAY 19 2008

William A. Shaw
Prothonotary/Clerk of Courts

INTEREST COMPUTATION DATE AUG 05 2008

TOTALS	\$1,716.00	\$2,747.10
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$2,772.10

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.

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

MAY 16 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

TIMOTHY VIONITO
VS

CLERK (or Register)

General information:
Personal Income Tax, Employer Withholding Tax, Realty Taxes, Motor Carriers Road Tax, Liquid Fuel Tax, Fuels Use Tax, Motor Carriers Road Tax, Motor Fuels and Fuels Tax, Motorbus Road Tax, Oil Company Franchise Tax, and Liquor Tax provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchise 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 Taxes, Motor Carriers Road Tax, Motor Fuels and Fuels Tax, Motorbus Road Tax, Oil Company Franchise Tax, and Liquor 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. These liens 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.

LIEN FOR TAXES, PENALTIES AND INTEREST

Notice of Lien comprises the balance of tax due (Column 5) plus assessed additions and/or penalties and accrued 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 Dec. 31, 1981, interest is imposed at the following rates:

The "TOTAL" (Column 6) for each type of tax listed on this

Notice of Lien is calculated by adding the tax due (Column 5) plus

assessed additions and/or penalties and accrued and accrued

interest to the interest computation date on the face of the

Notice.

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

1/1/92 thru 12/31/92 11% .00247

1/1/93 thru 12/31/93 9% .00247

1/1/94 thru 12/31/94 7% .00247

1/1/95 thru 12/31/95 9% .00247

1/1/96 thru 12/31/96 7% .00247

1/1/97 thru 12/31/97 8% .00247

1/1/98 thru 12/31/98 9% .00247

1/1/99 thru 12/31/99 7% .00247

1/1/00 thru 12/31/00 8% .00247

1/1/01 thru 12/31/01 9% .00247

1/1/02 thru 12/31/02 6% .00164

1/1/03 thru 12/31/03 5% .00137

1/1/04 thru 12/31/04 4% .00110

1/1/05 thru 12/31/05 5% .00137

1/1/06 thru 12/31/06 7% .00192

1/1/07 thru 12/31/07 8% .00219

**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 Jan. 1, 1996.

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

CLASSES OF TAX

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)
M.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

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assessed additions and/or penalties and accrued and accrued

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Notice.

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1/1/99 thru 12/31/99 7% .00247

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1/1/03 thru 12/31/03 5% .00137

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LIENS FOR TAXES

Lions for Corporation Taxes arise under Section 1401 of the

Fiscal Code, (72 Pa. C.S. 1401), as amended.

Lions for Personal Income Tax and Employer Withholding Taxes arise under Section 345 of the Tax Reform Code of 1971, (72 Pa. C.S. 7345), as amended.

Lions for Realty Transfer Tax arise under Section 1112-C of the Tax Reform Code of 1971, (72 Pa. C.S. 8112-C), as amended.

Lions for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, (72 Pa. C.S. 2611-H), as amended.

Lions for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, (72 Pa. C.S. Section 2614.13), as amended.

Lions for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Lions for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1065, No. 225, Section 1, et. seq., (72 Pa. C.S.A. Section 1701 et. seq. (for decedents with date of death prior to December 13, 1982, lions arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2485 - 101 et. seq.).

Lions for State or 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).

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

Lions 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).