

08-999-CD
Comm of PA vs Kevin Ferrer et al

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

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



REV-159 CM AFP (04-08)

FILED *icepiff*
M 19 14 2008 Piff pd.
JUN 02 2008 \$25.00

William A. Shaw
Prothonotary/Clerk of Courts

MAY 14 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

KEVIN D FERRA
ELLEN FERRA
NAME AND ADDRESS: 361 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

165-48-8231

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.	01-01-01 TO 12-31-01	MAR 19 2004	N19014	735.00	2,014.96
P.I.T.	01-01-02 TO 12-31-02	AUG 05 2005	S25587	1,595.00	2,555.51
INTEREST COMPUTATION DATE <u>AUG 12 2008</u>				TOTALS \$2,330.00	\$4,570.47

FILING FEE(S)	\$25.00
ADDITIONAL INTEREST	
SETTLEMENT TOTAL	\$4,595.47

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)

PART 1 - TO BE RETAINED BY RECORDING OFFICE

MAY 28 2008

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

KEVIN D FERRA
& ELLEN FERRA

VS

NOTICE OF TAX LIEN

Filed this _____, _____ at _____.

800Z 20 NOV

DECEMBER

CLERK (or Register)

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1601 of the Fiscal Code, 72 P.S. Section 1601, 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-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. 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, 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 4, 1971, No. 2 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).

Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (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 Trans-

fer Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax,

Motor Carriers Road Tax, Motorbuses 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. These liens shall not attach to stock of goods, business or merchandise regularly sold in the ordinary course of entry of record.

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 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:

C.S., F.F., C.L., G.N.I. - 6% per annum (date due to payment date)

C.I., G.R., C.A., S.T. - 6% per annum (date due to payment date)

B.L., N.E., G.P., M.I. - 6% per annum (date due 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

I.N. & EST. - 6% per annum

L.F.T., F.U.T. - 1% per month or fraction

M.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 Jan. 1, 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

1/1/88 thru 12/31/91 11% .000301

1/1/92 thru 12/31/92 9% .000467

1/1/93 thru 12/31/94 7% .000192

1/1/95 thru 12/31/98 9% .00047

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% .000367

1/1/02 thru 12/31/02 6% .000164

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

...Taxes that become delinquent on or before Dec. 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.

...Taxes that become delinquent on or after Jan. 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./I.F.T.A. 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.

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
PO BOX 280948
HARRISBURG PA 17128-0948



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

KEVIN D FERRA
ELLEN FERRA
361 TREASURE LAKE
DU BOIS PA 15801

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.
• Docket No. 08999CD
• Date Filed JUN 02 2008
• Class of Tax ANNUAL
• Account No. 165-48-8231
N19014
S25587

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 31ST day of OCTOBER, 2008.

THOMAS W. WOLF
Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance

FILED
m/11/14 2011
NOV 06 2008
S
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF
COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts
William A. Shaw

NOV 06 2008

FILED