

08-1003-CD  
Comm of PA vs Greg Butterfuss



## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

COMMONWEALTH OF PENNSYLVANIA  
VS

GREG L BUTTERFUSS

NOTICE OF TAX LIEN  
Squadra, Kunkel, Kunkel, Hold  
New, A Lawyer  
Filed this \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_, 800Z 20 Nov

Inheritance Tax Liens are liens on Real Estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax, Motor Carriers Road Tax, Motorbus Road Tax, Oil Company Franchise 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 or 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.

DEPT

CLERK (or Register)

### 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 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 Liqui Fuel 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. 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 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 4, 1971, No. 2 as amended, 72 P.S. Section 1242.

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).

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.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
M.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 plus 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., E.M.I.	- 6% per annum (due date to payment date)
C.I., G.R., C.A., S.T.	- 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.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%	.000267
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.000467
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%	.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%	.000037
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
1/1/09 thru 12/31/09	6%	.000137
1/1/10 thru 12/31/10	5%	.000110
1/1/11 thru 12/31/11	5%	.000037
1/1/12 thru 12/31/12	5%	.000192
1/1/13 thru 12/31/13	5%	.000192
1/1/14 thru 12/31/14	5%	.000192
1/1/15 thru 12/31/15	5%	.000192
1/1/16 thru 12/31/16	5%	.000192
1/1/17 thru 12/31/17	5%	.000192
1/1/18 thru 12/31/18	5%	.000192
1/1/19 thru 12/31/19	5%	.000192
1/1/20 thru 12/31/20	5%	.000192
1/1/21 thru 12/31/21	5%	.000192
1/1/22 thru 12/31/22	5%	.000192
1/1/23 thru 12/31/23	5%	.000192
1/1/24 thru 12/31/24	5%	.000192
1/1/25 thru 12/31/25	5%	.000192
1/1/26 thru 12/31/26	5%	.000192
1/1/27 thru 12/31/27	5%	.000192
1/1/28 thru 12/31/28	5%	.000192
1/1/29 thru 12/31/29	5%	.000192
1/1/30 thru 12/31/30	5%	.000192
1/1/31 thru 12/31/31	5%	.000192
1/1/32 thru 12/31/32	5%	.000192
1/1/33 thru 12/31/33	5%	.000192
1/1/34 thru 12/31/34	5%	.000192
1/1/35 thru 12/31/35	5%	.000192
1/1/36 thru 12/31/36	5%	.000192
1/1/37 thru 12/31/37	5%	.000192
1/1/38 thru 12/31/38	5%	.000192
1/1/39 thru 12/31/39	5%	.000192
1/1/40 thru 12/31/40	5%	.000192
1/1/41 thru 12/31/41	5%	.000192
1/1/42 thru 12/31/42	5%	.000192
1/1/43 thru 12/31/43	5%	.000192
1/1/44 thru 12/31/44	5%	.000192
1/1/45 thru 12/31/45	5%	.000192
1/1/46 thru 12/31/46	5%	.000192
1/1/47 thru 12/31/47	5%	.000192
1/1/48 thru 12/31/48	5%	.000192
1/1/49 thru 12/31/49	5%	.000192
1/1/50 thru 12/31/50	5%	.000192
1/1/51 thru 12/31/51	5%	.000192
1/1/52 thru 12/31/52	5%	.000192
1/1/53 thru 12/31/53	5%	.000192
1/1/54 thru 12/31/54	5%	.000192
1/1/55 thru 12/31/55	5%	.000192
1/1/56 thru 12/31/56	5%	.000192
1/1/57 thru 12/31/57	5%	.000192
1/1/58 thru 12/31/58	5%	.000192
1/1/59 thru 12/31/59	5%	.000192
1/1/60 thru 12/31/60	5%	.000192
1/1/61 thru 12/31/61	5%	.000192
1/1/62 thru 12/31/62	5%	.000192
1/1/63 thru 12/31/63	5%	.000192
1/1/64 thru 12/31/64	5%	.000192
1/1/65 thru 12/31/65	5%	.000192
1/1/66 thru 12/31/66	5%	.000192
1/1/67 thru 12/31/67	5%	.000192
1/1/68 thru 12/31/68	5%	.000192
1/1/69 thru 12/31/69	5%	.000192
1/1/70 thru 12/31/70	5%	.000192
1/1/71 thru 12/31/71	5%	.000192
1/1/72 thru 12/31/72	5%	.000192
1/1/73 thru 12/31/73	5%	.000192
1/1/74 thru 12/31/74	5%	.000192
1/1/75 thru 12/31/75	5%	.000192
1/1/76 thru 12/31/76	5%	.000192
1/1/77 thru 12/31/77	5%	.000192
1/1/78 thru 12/31/78	5%	.000192
1/1/79 thru 12/31/79	5%	.000192
1/1/80 thru 12/31/80	5%	.000192
1/1/81 thru 12/31/81	5%	.000192
1/1/82 thru 12/31/82	5%	.000192
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1/1/84 thru 12/31/84	5%	.000192
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