

08-1026-CD  
Comm of PA vs Merwin R. Graham

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



REV-159 CM APP (04-08)

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

08-1026-CD

MAY 23 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

MERWIN R GRAHAM

PO BOX 36

NAME AND ADDRESS:

WALLACETON

PA 16876

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

183-34-8065

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.	01-01-00 TO 12-31-00	AUG 11 2006	R08331	501.00	855.98
P.I.T.	01-01-01 TO 12-31-01	AUG 11 2006	P14370	501.00	815.55

FILED *ICC*  
*M 19 JUN 2008 PHF*  
*JUN 05 2008 PHF pd.*  
*William A. Shaw*  
*Prothonotary/Clerk of Courts*  
*\$25.00*

INTEREST COMPUTATION DATE	AUG 21 2008	TOTALS	\$1,002.00	\$1,671.53
		FILING FEE(S)		\$25.00
		ADDITIONAL INTEREST		
		SETTLEMENT TOTAL		
				\$1,696.53

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 30 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

### COMMONWEALTH OF PENNSYLVANIA

VS

MERWIN R GRAHAM

NOTICE OF TAX LIEN  
SUN/20/1982/ABR/PO/ABD  
REMS/AT/EMW  
Filed this 800Z-500 AM

for 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 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 or goods, wares or merchandise regularly sold in the ordinary course of business without filing or revival until paid.

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

for 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.

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN. & EST.	Inheritance Tax and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
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 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., C.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
P.I.T., E.M.T.	- 3/4 of 1% per month or fraction (due date to payment date)
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. \*\*

Balduent Date Interest Rate Daily Interest Factor

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

1/1/88 thru 12/31/92 9% .00037

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

1/1/95 thru 12/31/98 9% .000267

1/1/99 thru 12/31/99 7% .000192

1/1/01 thru 12/31/00 8% .000219

1/1/02 thru 12/31/02 6% .000247

1/1/03 thru 12/31/03 5% .000164

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.

--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./IFIA 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.

LIENS FOR TAXES  
CLERK (or Register) CERTIFIED  
800Z-500 AM

### LIENS FOR TAXES

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 Liquid Fuels 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 95 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, 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).