

08-1028-CD  
Comm of PA vs John Yablinsky 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 CH APP (04-08)

08-1028-CD

MAY 23 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

JOHN P YABLINSKY  
JUDITH A YABLINSKY  
NAME AND ADDRESS: P O BOX 32  
KYLERTOWN PA 16847

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

211-38-6876

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.	01-01-03 TO 12-31-03	APR 06 2007	L34418	282.00	437.36
				FILED 7/9/2007 JUN 05 2008 William A. Shaw Prothonotary/Clerk of Courts	1cc Piff Piff pd. \$25.00

INTEREST COMPUTATION DATE AUG 21 2008

TOTALS	\$282.00	\$437.36
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$462.36

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 30 2008

DATE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

**COMMONWEALTH OF PENNSYLVANIA**

**VS**

**JOHN P YABLINSKY  
& JUDITH A YABLINSKY**

**SPINCO TO KELLY/HERZOG/PAUL**  
**NOTICE OF LIEN/AMENDMENT**

**8000 G O NIT**

Filed this \_\_\_\_\_

**FILED**

**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.

**Interest 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 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.

### PLACE OF FILING NOTICE FORM

Place of filing: The Notice of Lien shall be filed:

(a) In the case of real property, in the office of the Prothonotary of the county in which the property subject to the Lien is situated and (b) in the case of personal property, whether tangible or intangible in the office of the Prothonotary of the county in which the property subject to Lien is situated.

### AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

**General Rule:** According to the Fiscal Code, the Notice of Lien is automatically revived and does not require refiling of the Notice by the Commonwealth. Any Notice of Lien filed by the Commonwealth shall have priority to, and be paid in full, before any other obligation, judgment, claim, Lien or estate is satisfied from a subsequent judicial sale or liability with which the property may be charged. **Exception:** The Commonwealth does not maintain priority of tax liens over any existing mortgages or liens which are properly recorded at the time that the tax Lien is filed. See, Act of Dec. 12, 1954, P.L. 1015, No. 138.

**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 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
I.N. & 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
U.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.N.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
S. & U. - 3/4 of 1% per month or fraction
R.T.T. - 6% per annum
IN. & EST. - 6% per month or fraction
L.F.T., F.U.T. - 1% per month or fraction
M.C.R.T. - 18% per annum
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...
1/1/89 thru 12/31/92	9%	.000247...
1/1/93 thru 12/31/94	7%	.000192...
1/1/94 thru 12/31/98	9%	.000147...
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%	.000166...
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%	.000247...

---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./ITA effective Jan. 1, 1986.

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

BUREAU OF COMPLIANCE  
PO BOX 280948  
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.

JOHN P YABLINSKY  
JUDITH A YABLINSKY  
P O BOX 32  
KYLERTOWN PA 15801-0000

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket No. 081028CD  
Date Filed JUN 05 2008  
Class of Tax ANNUAL  
Account No. 211-38-6876

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 23rd day of September, 2009.

FILED

10:45 AM  
OCT 02 2009

William A. Shaw  
Prothonotary/Clerk of Courts



STEPHEN H. STETLER  
Secretary of Revenue



MARY HUBLER  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

081028CD

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.

JOHN P YABLINSKY  
& JUDITH A YABLINSKY

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts  
William A. Shaw

OCT 02 2009

FILED