

08-1034-CD  
Comm of PA vs Wendy A. Gillen

**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)

08-1034-CD

MAY 23 2008

**COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA**

NAME AND ADDRESS: WENDY A GILLEN  
433 OPPOSUM ALLEY PO BOX 167  
BRISBIN PA 16620

TO THE PROTHONOTARY OF SAID COURT:

**CERTIFIED COPY OF LIEN**

186-54-3609

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.

CLASS OF TAX 1	TAX PERIOD (OR DUE DATE) 2	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3	IDENTIFYING NUMBER 4	TAX 5	TOTAL 6
P.I.T.	01-01-02 TO 12-31-02	FEB 14 2006	T20404	932.00	1,277.61
P.I.T.	01-01-05 TO 12-31-05	SEP 22 2006	P50318	370.00	464.77
				FILED JUN 05 2008 William A. Shaw Prothonotary/Clerk of Courts	ICC Piff 7/19/38 AM Piff pd. \$25.00
INTEREST COMPUTATION DATE	AUG 21 2008	TOTALS	\$1,302.00	\$1,742.38	
		FILING FEE(S)	\$25.00		
		ADDITIONAL INTEREST			
		SETTLEMENT TOTAL			
			\$1,767.38		

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.

**ADDITIONAL INTEREST**

**SETTLEMENT TOTAL**

**\$1,767.38**

My dear Sirs,

SECRETARY OF REVENUE  
(OR AUTHORIZED DELEGATE)

---

DATE

**PART 1 - TO BE RETAINED BY RECORDING OFFICE**

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

WENDY A GILLEN

NOTICE OF TAX LIEN

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 on 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.

800Z 90 NOR

### 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 reviving 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 the tax lien is filed. See, Act of Dec. 12, 1994, P.L. 1015, No. 138.

### RELEASE OF LIEN

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 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. 9102) 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)
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 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.-H.I.	- 6% per month or fraction (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%	.00301
1/1/92 thru 12/31/92	9%	.00247
1/1/93 thru 12/31/94	7%	.00192
1/1/94 thru 12/31/95	9%	.00147
1/1/95 thru 12/31/99	7%	.00192
1/1/00 thru 12/31/00	8%	.00219
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%	.00247

\*\*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.-IITA effective Jan. 1, 1996.

\*\* Interest rates prior to 1988 may be obtained by calling PA Dept. of Revenue Taxpayer Services & Information Center, (717) 787-1084.