

08-1070-CD
Comm of PA vs Robert J. Ogden al

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

FILED

JUN 11 2008

n 12:50/wm

William A. Shaw
Prothonotary/Clerk of Courts

2008-1070-CD

MAY 21 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

ROBERT J OGDEN

BONNIE J OGDEN

KNEPP RD PO BOX 223

CLEARFIELD PA 16830

NAME AND ADDRESS:

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

177-36-0380

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.	01-01-06 TO 12-31-06	AUG 24 2007	N66394	1,222.00	1,461.37

INTEREST COMPUTATION DATE

AUG 19 2008

TOTALS

\$1,222.00

\$1,461.37

FILING FEE(S)

\$25.00

ADDITIONAL INTEREST

SETTLEMENT TOTAL

\$1,486.37

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)

JUN 09 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

**ROBERT J OGDEN
& BONNIE J OGDEN**

Filed this _____ day of _____ at _____.

until the tax is paid.

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 Transfer Tax, Motor Carriers Road Tax, Motorcars Road Tax, Oil Company Franchise Tax and Liquid 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 or recorded by the Prothonotary of the county where such property is situated. Those 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: The Notice of Lien shall be filed in 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.

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 does not require refiling of the any other obligation, judgment, claim, lien or estate is satisfied from a subsequent judicial sale or liability with which the property may be charged. Execution: 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, 1994, P.L. 1015, No. 158.

Interest: Interest is calculated on a daily basis at the following rates: *
C.S., F.F., C.I., 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
(due date to payment date)
P.T.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
H.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: *
1/1/88 thru 12/31/91 11% Daily Interest Factor .000301
1/1/89 thru 12/31/92 9% .000267
1/1/93 thru 12/31/94 7% .000192
1/1/95 thru 12/31/98 9% .000247
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% .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.

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)
H.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.I., 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
(due date to payment date)
P.T.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
H.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: *
1/1/88 thru 12/31/91 11% Daily Interest Factor .000301
1/1/89 thru 12/31/92 9% .000267
1/1/93 thru 12/31/94 7% .000192
1/1/95 thru 12/31/98 9% .000247
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% .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.

* Use this rate for H.C.R.T./FTA effective Jan. 1, 1992.

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

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1901 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 7365, as amended.

Liens for Realty Transfer Tax arise under Section 1902 of the Tax Reform Code of 1971, 72 P.S. Section 8122, as amended.

Liens for Liquid Fuels Tax are 300% of the amount due under Section 13 of the Fuel Use Tax Act, 72 P.S. section 2614.1, 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. (or descendants 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 Motor Vehicles arise under Chapter 98 of the Vehicle Code, (75 Pa. C.S. 9815).

Liens for Liquid Fuels and Fuels Tax arise under Chapter 98 of the Vehicle Code, (75 Pa. C.S. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

RELEASE OF LIEN

The Secretary or his delegate may issue a Certificate of Release of any lien imposed with respect to any tax if (a) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (b) the liability becomes legally unenforceable.

Exception: Interest on Corporation Taxes is computed after the lien is paid.

CLASSES OF TAX

LIENS FOR TAXES

Liens for Capital Stock Tax (01) Capital Stock Tax
(02) Foreign Franchise Tax

Liens for Corporate Income Tax (03) Corporate Loans Tax
(04) Corporate Net Income Tax

Liens for Corporate Income Tax (05) Corporate Income Tax

Liens for Gross Receipts Tax (06) Gross Receipts Tax

Liens for Public Utility Realty Tax (07) Public Utility Realty Tax

Liens for Shares Tax (08) Shares Tax

Liens for Corporate Loans Tax (Banks) (09) Corporate Loans Tax

Liens for Net Earnings Tax (10) Net Earnings Tax

Liens for Gross Premiums Tax (11) Gross Premiums Tax

Liens for Marine Insurance Tax (12) Marine Insurance Tax

Liens for Cooperative Associations (13) Cooperative Associations

Liens for PA Income Tax (PA-40) (14) PA Income Tax (PA-40)

Liens for PA Income Tax (Employer Withholding) (15) PA Income Tax (Employer Withholding)