

08-1071-CD  
Comm of PA vs Cynthia S. Frick

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)

FILED *(Handwritten)*

JUN 11 2008

*MMY 12-55/m*  
William A. Shaw  
Prothonotary/Clerk of Courts

2008-1071-CD

MAY 21 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CYNTHIA S FRICK  
209 W SHERMAN AVENUE

NAME AND ADDRESS: DU BOIS PA 15801

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

182-44-2485

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	NOV 02 2007	R63813	1,410.00	1,685.08

INTEREST COMPUTATION DATE AUG 19 2008

TOTALS	\$1,410.00	\$1,685.08
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$1,710.08

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

CYNTHIA S FRICK

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 validly 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, 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.

Filed this \_\_\_\_\_ day of \_\_\_\_\_, at \_\_\_\_\_.

### 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. Exceptions: 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.

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. <sup>1/2</sup>

Delinquent Date Interest Rate Daily Interest Factor

1/1/88 thru 12/31/91 11% .00301

1/1/89 thru 12/31/92 9% .00247

1/1/93 thru 12/31/96 7% .00192

1/1/95 thru 12/31/98 9% .00247

1/1/99 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% .00166

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% .00219

1/1/08 thru 12/31/08 6% .00166

1/1/09 thru 12/31/09 5% .00137

1/1/10 thru 12/31/10 5% .00137

1/1/11 thru 12/31/11 5% .00137

For all taxes that are originally due and payable on and before 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. <sup>1/2</sup>

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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% .00219

1/1/08 thru 12/31/08 6% .00166

1/1/09 thru 12/31/09 5% .00137

1/1/10 thru 12/31/10 5% .00137

1/1/11 thru 12/31/11 5% .00137

1/1/12 thru 12/31/12 5% .00137

For all 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:

DAILY INTEREST FACTOR.

\* Use this rate for M.C.R.T./IFTA effective Jan. 1, 1996.  
\*\* Interest rates prior to 1988 may be obtained by calling PA Dept. of Revenue Taxpayer Services & Information Center, (717) 787-1066.

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Rental Transfer Tax
I.M. & EST.	Inheritance and Estate Tax
L.F.T.	Liquid Fuels Tax (Gasoline)
H.C.R.T.	Motor Carriers Road Tax
D.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 (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  
(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  
L.F.T. & F.T. - 6% per month or fraction  
M.C.R.T. - 1% per month or fraction  
O.F.T. - 1% per annum

R.E.T. - 6% per annum  
I.M. & EST. - 6% per month or fraction  
L.F.T. & F.T. - 1% per month or fraction  
M.C.R.T. - 1% per month or fraction  
O.F.T. - 1% per annum

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.

CYNTHIA S FRICK  
209 W SHERMAN AVENUE  
DU BOIS PA 15801

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

• Docket No. 20081071CD  
• Date Filed JUN 11 2008  
• Class of Tax ANNUAL  
• Account No. 182-44-2485

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 November, 2011.



Daniel Meuser  
Secretary of Revenue



MARY HUBLER  
Director, Bureau of Compliance

FILED  
11/18/2011  
DEC 05 2011

William A. Shaw  
Prothonotary/Clerk of Courts  
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IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

20081071CD

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.

CYNTHIA S FRICK  
&

AUTHORITY TO SATISFY

Prothonotary/Clerk of Court  
William A. Steely

DEC 05 2011

FILED