

08-1072-CD
Comm of PA vs Jan K. Ciepielka

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 APP (04-08)

FILED

JUN 11 2008

WT:10/20
William A. Shaw
Prothonotary/Clerk of Courts

2008-1072-C0

MAY 21 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: JAN K CIEPIELA
BRENDA L CIEPIELA
1683 TREASURE LAKE
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

382-80-7528

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	JUL 27 2007	M66326	1,745.00	2,085.45
INTEREST COMPUTATION DATE <u>AUG 19 2008</u>				TOTALS \$1,745.00	\$2,085.45
				FILING FEE(S) \$25.00	
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	
					\$2,110.45

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

**JAN K CIEPIELA
& BRENDA L CIEPIELA**

NOTICE OF TAX LIEN

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 96 of
the Vehicle Code, (75 Pa. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the In-
heritance 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 1242.

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 3502 of the Vehicle Code (75 Pa. C.S. 9502) arise under
Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

Corporation Tax Liens provided under the Fiscal Code arise at
the time of settlement (assessment) and are liens upon the fran-
chises and property, both real and personal, with no further no-
tice. 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 Trans-
fer Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax,
Motor Carriers Road Tax, Motorbus Road Tax, Oil Carriers Fran-
chise Tax and Liquid Fuels and 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 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 or record.

LIENS FOR TAXES
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section 3502 of the Vehicle Code (75 Pa. C.S. 9502) arise under
Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

Interest is imposed at the following rates:
C.S., F.I., C.I., C.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.I.T. - 6% per annum
IN. & EST. - 6% per annum
L.F.T., F.U.T. - 1% per month or fraction
M.C.R.T. * - 18% per annum

For all taxes that are originally due and payable on and
after Jan. 1, 1982, the 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 follow-
ing rates: * * * * *
Delinquent Date Interest Rate Daily Interest Factor

1/1/88 thru 12/31/91 1% .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% .000267

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 retain 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./I.F.I.A. 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.

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.I.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
O.F.T.	Oil Carriers Tax
H.I.T.	Public Transportation Assistance Fund Taxes and Fees
BUS	
L.F. & F.T.	Liquid Fuels and Fuels Tax

COMMONWEALTH OF PENNSYLVANIA
OF DEPARTMENT OF REVENUE
PENNSYLVANIA,

: IN THE COURT OF COMMON PLEAS
: CLEARFIELD COUNTY, PENNSYLVANIA

PLAINTIFF
VS.

: CIVIL ACTION - LAW

JAN K. CIEPIELA
BRENDA L. CIEPIELA,

: AMOUNT OF JUDGMENT: \$2,110.45

: ENTERED AND FILED: JUNE 11, 2008

LIEN DOCKET NO. 2008-1072-CD

DEFENDANT :

R E L E A S E

No CC
FILED pd 700

9/11/2010 A+4s
MAR 22 2010 Apr 10
Heltzel

William A. Shaw
Prothonotary/Clerk of Courts (60)

KNOW ALL MEN BY THESE PRESENTS:

THAT The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff named in the above captioned judgment, at the request of the Defendant above named and for and in consideration of the sum of one thousand dollars and no cents (\$1000.00) lawful money of the United States, to it paid by said defendant, the receipt of which is hereby acknowledged, does by these presents forever acquit, exonerate, discharge and release from the lien and obligation of the above entitled judgment and of and from all suits, actions, executions, costs, damages and demands whatsoever, for or on account or by reason of said judgment, the property bounded and described as follows, to wit:

ALL that certain tract of land designated as Section 2, Lot 53, in the Treasure Lake Subdivision in Sandy Township, Clearfield County, Pennsylvania, recorded in the Clearfield County Recorder's Office.

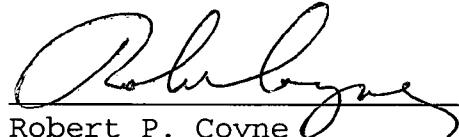
BEING the same premises conveyed by Steven D. Root and Marcey V. Root, husband and wife, to Jan K. Ciepiela and Brenda L. Ciepiela, husband and wife, dated October 13, 2004, and recorded in the Office of the Recorder of Deeds in and for Clearfield County as Instrument No. 200418102.

AND IT IS FURTHER AGREED that the plaintiff above named will not look to the above described premises, or any part thereof, for payment of any part of the principal and interest of said above captioned judgment, now or hereafter to become due, or in any way disturb, put to charge or damage, the present, or any future owner or owners, occupier or occupiers of the said above described premises or any part or portion thereof, for or by reason of the said judgment or any matter, cause or thing, thence accruing or to arise; provided that nothing herein contained shall affect the said judgment or its legal validity so far as respects all other

lands and tenements of the said Defendant which are not herein
expressly released therefrom.

IN WITNESS WHEREOF, the said Commonwealth of Pennsylvania,
this 2nd day of March, 2010, has caused this
Release to be executed by the Department of Revenue and the
Attorney General.

COMMONWEALTH OF PENNSYLVANIA



Robert P. Coyne
Deputy Secretary for Compliance
and Collections



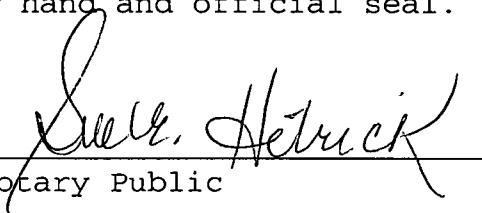
Michael A. Roman
Chief Deputy Attorney General

ACKNOWLEDGEMENT

COMMONWEALTH OF PENNSYLVANIA :
COUNTY OF DAUPHIN : SS:
: :

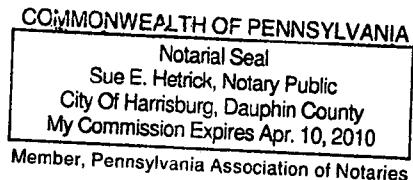
On this 2nd day of March, 2010, before me, a Notary Public in and for the county and state aforesaid, personally appeared Robert P. Coyne, Deputy Secretary for Compliance and Collections, Commonwealth of Pennsylvania, Department of Revenue, and Michael A. Roman, Chief Deputy Attorney General, Commonwealth of Pennsylvania, Office of Attorney General, known to me to be the persons whose names are subscribed to the above release, and acknowledge that, being authorized to do so, they executed the foregoing release for the purpose therein contained by signing on behalf of the Commonwealth of Pennsylvania.

WHEREOF, I have hereunto set my hand and official seal.



Sue E. Hetrick
Notary Public

My Commission Expires:



Member, Pennsylvania Association of Notaries