

08-1135-CD  
Comm of PA vs David J. Duncan

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)

JUN 11 2008

2008-1135-CD

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

DAVID J DUNCAN  
1308 S SECOND ST  
NAME AND ADDRESS: CLEARFIELD PA 16830

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

179-50-7292

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.	01-01-04 TO 12-31-04	APR 14 2006	R48053	559.81	1,016.24

FILED pd \$25.00  
m 10:30 am 1cc pif  
JUN 23 2008

William A. Shaw  
Prothonotary/Clerk of Courts

INTEREST COMPUTATION DATE SEP 09 2008

TOTALS	\$559.81	\$1,016.24
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$1,041.24

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

JUN 20 2008  
DATE

## LIEN FOR TAXES, PENALTIES AND INTEREST

### General Information:

## COMMONWEALTH OF PENNSYLVANIA

DAVID J DUNCAN  
VS

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.

Filed this \_\_\_\_\_ day of \_\_\_\_\_.

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. These liens shall not attach to stock of goods, war�or merchandise regularly sold in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

Inheritance Tax liens are liens on Real Estate which continue for 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. These liens shall not attach to stock of goods, war�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**

JUN 2 2008

### LIENS FOR TAXES

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 812-C, as amended.

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. 1066, 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 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 7424.

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

### PLACE OF FILING NOTICE FORM

Shaw of Clerk of Prothonotary or 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 be paid in full, before any other obligation, judgment, claim, 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, 1996, P.L. 1015, No. 138.

### AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

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.

### RELEASE OF LIEN

INTEREST: Interest is calculated on a daily basis at the following rates. \*\*

Debtors	Debtors	Interest Rate	Daily Interest Factor
1/1/88 thru 12/31/91	11%	.001301	
1/1/92 thru 12/31/92	9%	.001267	
1/1/93 thru 12/31/94	7%	.001242	
1/1/95 thru 12/31/98	9%	.001247	
1/1/99 thru 12/31/99	7%	.001192	
1/1/00 thru 12/31/00	8%	.001219	
1/1/01 thru 12/31/01	9%	.001247	
1/1/02 thru 12/31/02	6%	.001164	
1/1/03 thru 12/31/03	5%	.001137	
1/1/04 thru 12/31/04	6%	.001110	
1/1/05 thru 12/31/05	5%	.001137	
1/1/06 thru 12/31/06	7%	.001192	
1/1/07 thru 12/31/07	8%	.001219	
1/1/08 thru 12/31/08	8%		
1/1/09 thru 12/31/09	8%		
1/1/10 thru 12/31/10	8%		
1/1/11 thru 12/31/11	8%		
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1/1/13 thru 12/31/13	8%		
1/1/14 thru 12/31/14	8%		
1/1/15 thru 12/31/15	8%		
1/1/16 thru 12/31/16	8%		
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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.

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

Docket No. 2008-1135  
Date Filed JUN 23 2008  
Class of Tax ANNUAL  
Account No. 179-50-7292

DAVID J DUNCAN  
1308 S SECOND ST  
CLEARFIELD PA 16830

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 13th day of November, 2009.

FILED  
M 18:47 2009  
NOV 23 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

2008-1135

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.  
DAVID J DUNCAN

Prothonotary/Clerk of Courts  
William A. Stewart

NOV 23 2009

FILED

AUTHORITY TO SATISFY