

08-1192-CD
Comm of PA vs Michael P. Lender

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)

08-1192-CD

JUN 18 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

MICHAEL P LENDER
BOX 345 IRVIN ST
NAME AND ADDRESS: IRVONA PA 16656

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

210-62-5521

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.	01-01-03 TO 12-31-03	MAR 23 2007	T38788	1,080.00	1,464.42

FILED *PAff pd.*
m 10 37 01 *\$25.00*
JUN 30 2008 *ccp PAff*

William A. Shaw
Prothonotary/Clerk of Courts

INTEREST COMPUTATION DATE SEP 16 2008

TOTALS	\$1,080.00	\$1,464.42
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$1,489.42

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 24 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

MICHAEL P LENDER

the time of settlement (assessment) and are liens upon the franchises and property - both real and personal, with no further franchise. 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, 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, fares 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 _____, _____ at _____.
SPECIAL AGENT/DEPUTY
WILLIAM M. MURRAY

800Z 0 6 NOV

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 or 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 or the county in which the property subject to lien is situated.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

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 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 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 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).

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
R. & 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 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.L., C.M.I. - 6% per annum (date due 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
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. - 1% per month or fraction

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

1/1/92 thru 12/31/91 11% .001301

1/1/93 thru 12/31/92 9% .001247

1/1/93 thru 12/31/94 7% .001192

1/1/95 thru 12/31/98 9% .001147

1/1/95 thru 12/31/99 7% .001192

1/1/00 thru 12/31/00 8% .001219

1/1/01 thru 12/31/01 8% .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 5% .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

--- 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./IFTA effective Jan. 1, 1996.

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

**AUTHORITY TO
 REMOVE LIENS
 FILED IN ERROR**



ARE 10176

COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF REVENUE
 V

MICHAEL P LENDER
 BOX 345 IRVIN ST
 IRVONA PA 16656

COURT OF COMMON PLEAS OF

**CLEARFIELD COUNTY,
 PENNSYLVANIA.**

Docket Number 08-1192-CD

Date Filed 6/30/2008

Class of Tax PIT

Account Number 210-62-5521

Assessment Number T38788

FILED

M1014281
 SEP 02 2008
 (6V)

William A. Shaw
 Prothonotary/Clerk of Courts

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/Judgement Note was filed in error and should be removed from the records thereof.

AND you, the Prothonotary of said Court, are hereby authorized and empowered, in the name and stead of the Plaintiff, to remove said lien from the record as fully and effectually, to all intents and purposes, as we could were we present in person to do so; and for so doing, 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 28TH day of AUGUST 2008

THOMAS WOLF

Secretary of Revenue

MARY HUBLER

Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS

COUNTY, PENNSYLVANIA

FILED

SEP 02 2008

William A. Shaw
Prothonotary/Clerk of Courts

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

v.

AUTHORITY TO SATISFY