

08-1230-CD
Comm of PA vs James Samsel al

**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 25 2008

08-1230-(1)

FILED *ccpiff*

~~JUL 11 2008~~ JUL 07 2008 Piff pd.

William A. Shaw
Prothonotary/Clerk of Courts

\$25.00

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS: JAMES SAMSEL
AMY J SAMSEL
8146 GILLINGHAM RD
FRENCHVILLE PA 16836

TO THE PROTHONOTARY OF SAID COURT:

CERTIFIED COPY OF LIEN

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.

203-44-9525

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.	01-01-05 TO 12-31-05	FEB 27 2008	T50691	1,870.00	2,458.80
INTEREST COMPUTATION DATE	SEP 23 2008	TOTALS	\$1,870.00	\$2,458.80	
		FILING FEE(S)		\$25.00	
		ADDITIONAL INTEREST			
		SETTLEMENT TOTAL			
				\$2,483.80	

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.

ADDITIONAL INTEREST

SETTLEMENT TOTAL

SETTLEMENT TOTAL

SETTLEMENT TOTAL

82-683-80

John Doe

JUL 01 2008

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

JAMES SAMSEL
& AMY J SAMSEL

VS

COMMONWEALTH OF PENNSYLVANIA
SPECIAL AGENT INVESTIGATOR
ALBION W. WILSON
day of

Filed this

800Z L 0 Thru

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, Motorbuses 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.

Interest is imposed at the following rates: C.S., F.F., C.L., C.N.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 IN. & 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 any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates: C.S., F.F., C.L., C.N.I. - 6% per annum (due date to payment date) 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.

SETTLEMENT OF ACCOUNT

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN. & 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

DEFILE

CLERK (or Register)

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 365 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. 1086, No. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1701 et. seq. (or 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 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).

RELEASE OF LIEN

CLASSES OF TAX

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.

INTEREST: Interest is calculated on a daily basis at the following rates. * * * Belinquent Date Interest Rate Daily Interest Factor

1/1/88 thru 12/31/91	11%	.000301
1/1/92 thru 12/31/92	9%	.000267
1/1/93 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/98	9%	.00047
1/1/99 thru 12/31/99	7%	.000192
1/1/00 thru 12/31/00	8%	.00219
1/1/01 thru 12/31/01	9%	.000267
1/1/02 thru 12/31/02	9%	.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./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.

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.

JAMES A SAMSEL
AMY J SAMSEL
8146 GILLINGHAM RD
FRENCHVILLE PA 16836

Docket No. 08-1230-CD
Date Filed JUL 07 2008
Class of Tax ANNUAL
Account No. 203-44-9525

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 8th day of July, 2011.

FILED

S JUL 10 2011
2011

William A. Shaw
Prothonotary/Clerk of Courts



Daniel Meuser
Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

08-1230-CD

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

JAMES A SAMSEL
& AMY J SAMSEL

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts
William A. Shaw

JUL 15 2011

FILED