

08-1452-CD
Comm of PA vs Jerry D. Moss

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)

JUL 23 2008

FILED

179:16 RCPD/PD
AUG 08 2008 Diff pd.

William A. Shaw
Prothonotary/Clerk of Courts

WS
2500

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

JERRY D MOSS
PO BOX 335

NAME AND ADDRESS: BIGLER PA 16825

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

262-64-7771

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.	01-01-00 TO 12-31-00	FEB 10 2004	P08990	75.00	252.46
P.I.T.	01-01-04 TO 12-31-04	SEP 30 2005	P40517	721.00	950.65

INTEREST COMPUTATION DATE OCT 21 2008

TOTALS	\$796.00	\$1,203.11
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$1,228.11

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.

JUL 30 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

VS

JERRY D MOSS

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 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, 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.

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

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 accrued and accrued interest to the interest computation date on the face of the Notice.

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.

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. Exception: 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, 1994, P.L. 1015, No. 138.

Automatic Revival of Notice and Priority of Notice

For any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates:
C.S., F.F., C.A., 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
I.N. & EST. - 6% per annum
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: $\frac{1}{365}$ of the total amount.

Delinquent Date Interest Rate Daily Interest Factor

1/1/88 thru 12/31/91 11% .000301

1/1/92 thru 12/31/92 9% .000297

1/1/93 thru 12/31/94 7% .000292

1/1/95 thru 12/31/98 9% .000297

1/1/97 thru 12/31/99 7% .000292

1/1/00 thru 12/31/00 8% .000297

1/1/01 thru 12/31/01 9% .000297

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

1/1/08 thru 12/31/08 5% .000164

1/1/09 thru 12/31/09 4% .000137

1/1/10 thru 12/31/10 5% .000192

1/1/11 thru 12/31/11 6% .000219

...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.

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. 9802) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).