

08-1643-CD

Comm of PA vs James Hoover et 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 APP (04-08)

08-1643-CD

FILED ICC PHF

110-2361
SEP 02 2008 PHF pd \$25.00

William A. Shaw
Prothonotary/Clerk of Court

AUG 08 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

JAMES D HOOVER
SHANNON S HOOVER
46 MCGONIGAL LN
KARTHAUS
NAME AND ADDRESS: PA 16845

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

199-54-6928

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.	01-01-06 TO 12-31-06	NOV 19 2007	R65379	648.00	837.95
INTEREST COMPUTATION DATE	NOV 06 2008	TOTALS	\$648.00	\$837.95	
		FILING FEE(S)	\$25.00		
		ADDITIONAL INTEREST			
		SETTLEMENT TOTAL	\$862.95		

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)

AUG 19 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

**JAMES D HOOVER
& SHANNON S HOOVER**

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, Relay Transfer Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax, Motor Carriers Road Tax, Motorbus Road Tax, 011 Company, Fuel Oil 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 or the county where such property is situated. Those 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.

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)
H.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

Personal Income Tax, Employer Withholding Tax, Relay Transfer Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax, Motor Carriers Road Tax, Motorbus Road Tax, 011 Company, Fuel Oil 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 or the county where such property is situated. Those 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.

Inheritance Tax Liens are liens on Real Estate which continue until the tax is paid.

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.F. - 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 or 1% per month or fraction

S. & U. - 3/4 or 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

M.C.R.T. - 1% per month or fraction

O.F.T. - 18% per annum

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. 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. Sub. Act of Dec. 12, 1986, P.L. 1015, No. 138.

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 3007 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. 106, 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 262, Act of March 6, 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. 9012).

PLACE OF FILING NOTICE FORM

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 3007 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. 106, 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.).

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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. 9012).

RELEASE OF 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.

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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. 9012).

CLASSES OF TAX

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.

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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 end 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.N.F. - 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 or 1% per month or fraction

S. & U. - 3/4 or 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

M.C.R.T. - 1% per month or fraction

O.F.T. - 18% per annum

S. & U. - 6% per annum

State Sales and Use Tax

Local Sales and Use Tax

Realty Transfer Tax

Inheritance and Estate Tax

Liquid Fuels Tax (Gasoline)

Fuels Use Tax (Diesel and Special Fuels)

Motor Carriers Road Tax

Oil Franchise Tax

Public Transportation Assistance Fund Taxes and Fees

Motorbus Road Tax

Liquid Fuels and Fuels Tax

S. & U. - 6% per annum

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)

H.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

S. & U. - 6% per annum

L.S. & U. - Local Sales and Use Tax

R.T.T. - Realty Transfer Tax

IN. & EST. - Inheritance and Estate Tax

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M.T. - Public Transportation Assistance Fund Taxes and Fees

BUS - Motorbus Road Tax

L.F. & F.T. - Liquid Fuels and Fuels Tax

S. & U. - 6% per annum

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)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY

BUREAU OF COMPLIANCE
PO BOX 280948
HARRISBURG PA 17128-0948



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

JAMES D HOOVER
SHANNON S HOOVER
46 MCGONIGAL LN
KARTHAUS

PA 16845-9030

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No. 08-1643-CD

Date Filed SEP 02 2008

Class of Tax ANNUAL

Account No. 199-54-6928

R65379

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 3RD day of APRIL, 2009.

Stephen H. Stetler
Acting Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance

FILED NO
APR 10 2009
APR 20 2009
10

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF
COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts
William A. Shaw

APR 20 2009

FILED