

08-1754-CD  
Conn of PA vs Charles A. Smith

PA DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
LIEN SECTION  
PO BOX 280948  
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



REV-159 CM DOCEXEC (03-08)

08-1754-CD

SEP 05 2008

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CHARLES A SMITH  
NAME AND ADDRESS: 311 W LONG AVE APT 1  
DU BOIS PA 15801

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

166-58-8705

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
1	2	3	4	5	6
P.I.T.	01-01-01 TO 12-31-01	FEB 24 2003	017499	760.23	1,100.82
TOTALS				\$760.23	\$1,100.82
INTEREST COMPUTATION DATE <u>DEC 04 2008</u>				FILING FEES)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$1,125.82

FILED  
m10/25/08 ICC PHF  
SEP 18 2008 PHF pd.  
William A. Shaw  
Prothonotary/Clerk of Courts  
\$25.00

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

DATE

SEP 10 2008

COMMONWEALTH OF PENNSYLVANIA

V.

CHARLES A SMITH

Filed this ABUS V. SMITH day of SEP 18 2008 at 8002 in the PROTHONOTARY of the COMMONWEALTH OF PENNSYLVANIA at CHARLES A SMITH, 123 Main Street, Philadelphia, PA 19106.

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 Carrier Road Tax, Motorbus Road Tax, Oil Company Franchise Tax, and Liquid 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.

Place of Filing: The Notice of Lien shall be filed in the office of the county in which the property subject to lien is situated. (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 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, 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 liens over tax liens which are properly recorded at the time that the tax lien is filed. See, Act of December 12, 1994, P.L. 1015, No. 138.

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 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 P.S. 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. 9015).

PLACE OF FILING NOTICE FORM

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

S. & U.	State Sales and Use Tax
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.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 month or fraction
L.F.T., F.U.T.	1% per month or fraction
M.C.R.T. *	18% per annum
O.F.T.	

For any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates: 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
	1/1/68 thru 12/31/91	11%	.000301
	1/1/92 thru 12/31/92	9%	.000307
	1/1/93 thru 12/31/94	7%	.000192
	1/1/95 thru 12/31/98	9%	.000247
	1/1/99 thru 12/31/99	7%	.000192
	1/1/00 thru 12/31/00	8%	.000219
	1/1/01 thru 12/31/01	9%	.000247
	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

...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

Dept. of Revenue Taxpayer Service & Information Center, (717) 787-1064

BUREAU OF COMPLIANCE  
PO BOX 280948  
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



REV-300 CM DOCEXEC (04-10)

AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
v.

FILED

COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY,  
PENNSYLVANIA.

4/10/2011  
William A. Shaw

Prothonotary/Clerk of Courts

Docket No. 081754  
Date Filed SEP 18 2008  
Class of Tax ANNUAL  
Account No. 166-58-8705

CHARLES A SMITH  
311 W LONG AVE APT 1  
DU BOIS PA 15801

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 12th day of January, 2011.

C. DANIEL HASSELL  
Secretary of Revenue

MARY HUBLER  
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

081754

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
V.  
CHARLES A SMITH

AUTHORITY TO SATISFY

William A. Shaw  
Prothonotary/Clerk of Courts

JAN 21 2011

FILED