

.08-1795-CD
Comm of PA vs Frank Churner Jr al

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



REV-159 CM DOCEXEC (03-08)

SEP 12 2008

FILED Piff paid 25.00
m 1:43 P.M. GK
SEP 22 2008
William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS:
FRANK CHURNER JR
MARY CHURNER
3983 GLENHOPE BLVD
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

186-28-0859

2008-1795-CD

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.	01-01-04 TO 12-31-04	FEB 17 2006	R42306	474.18	828.76
TOTALS				\$474.18	\$828.76
INTEREST COMPUTATION DATE DEC 11 2008				FILING FEE(S)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$853.76

I 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 payor for unpaid tax, interest, additions or penalties theron due from such taxpayor which, after demand for payment thereof, remains unpaid. The amount of such unpaid interest, additions or penalties is a lien in favor of the Commonwealth of Pennsylvania on the taxpayor'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 17 2008

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

V.

FRANK CHURNER JR

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 and property, both real and personal, with no further notice. The filing of a Notice of a Lien with a county Prothonotary is not a requisite, and the Lien remains in full force and validity without filing or revival until paid.

Filed this _____ st.

ED
SEP 22 2008
William A. Shaw
Prothonotary/Clerk of Court

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

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 or warehoused by the taxpayer. The lien has priority from the date of entry of record.

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 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.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

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, judgement, 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 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 365 of the Tax Reform Code of 1971, 72 P.S. Section 7145, 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-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.

INTEREST:	Interest is calculated on a daily basis at [(the following rates. ¹]
Delinquent Date	Interest Rate
1/1/88 thru 12/31/91	1%
1/1/88 thru 12/31/92	9%
1/1/93 thru 12/31/94	7%
1/1/95 thru 12/31/98	9%
1/1/99 thru 12/31/99	7%
1/1/00 thru 12/31/00	8%
1/1/01 thru 12/31/01	9%
1/1/02 thru 12/31/02	6%
1/1/03 thru 12/31/03	5%
1/1/04 thru 12/31/04	4%
1/1/05 thru 12/31/05	5%
1/1/06 thru 12/31/06	7%
1/1/07 thru 12/31/07	8%

INTEREST:	Interest is calculated on a daily basis at [(the following rates. ¹]
Delinquent Date	Interest Rate
1/1/88 thru 12/31/91	1%
1/1/92 thru 12/31/94	9%
1/1/95 thru 12/31/98	9%
1/1/99 thru 12/31/99	7%
1/1/00 thru 12/31/00	8%
1/1/01 thru 12/31/01	9%
1/1/02 thru 12/31/02	6%
1/1/03 thru 12/31/03	5%
1/1/04 thru 12/31/04	4%
1/1/05 thru 12/31/05	5%
1/1/06 thru 12/31/06	7%
1/1/07 thru 12/31/07	8%

...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./PFTA effective Jan. 1, 1996

* Interest rates prior to 1988 may be obtained by calling PA Dept. of Revenue Taxpayer Service & 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. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

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.

FRANK J CHURNER
MARY CHURNER
3983 GLENHOPE BLVD
IRVONA PA 16656

Docket No. 081795
Date Filed SEP 22 2008
Class of Tax ANNUAL
Account No. 186-28-0859

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 23rd day of July, 2010.

S FILED NO
Bldg 19-0834
AUG 02 2010
Clerk

William A. Shaw
Prothonotary/Clerk of Courts

C. Daniel Hassell

C. DANIEL HASSELL
Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

081795

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

FRANK J CHURNER
& MARY CHURNER

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts
William A. Shaw

Aug 02 2010

FILED