

08-1812-CD
Comm of PA vs Donald McDowell

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



REV-159 CM DDCEEC (03-08)

SEP 17 2008

FILED

110:20AM
SEP 25 2008

William A. Shanahan
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

2008-1812-CJ

DONALD J McDOWELL
BOX 28
WOODLAND PA 16881

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

208-20-9689

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.	01-01-95 TO 12-31-95	DEC 03 1996	055295	176.28	330.05
TOTALS				\$176.28	\$330.05
INTEREST COMPUTATION DATE <u>DEC 16 2008</u>				FILING FEES	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$355.05

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 23 2008

COMMONWEALTH OF PENNSYLVANIA

V.

DONALD J McDOWELL

2008

NOTICE OF TAX LIEN

Filed this _____ day of _____, at _____.

CLERK (or Register)

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1601 of the

Fiscal Code, 72 P.S. Section 1601, 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 7355, 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. Section 1701 et. seq. (For documents with date of death prior to December 15, 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 9902 of the Vehicle Code, (75 Pa. C.S. 9502) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

Corporation Tax Liens provided under the Fiscal Code also 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 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.

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 tax payers, but only after they have been entered and docketed.

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.

William A. Shaw
Prothonotary/Clerk of Courts

Interest is imposed at the following rates: C.I., S.R., C.L., C.N.I. - 6% per annum (due date to payment date) C.I., N.E., G.P., M.I. - 6% per annum (due date to payment date) P.U.R. - 1% per month or fraction P.I.T., E.M.T. - 3/4 of 1% per month or fraction (due date to payment date) S. & U. - 3/4 of 1% per month or fraction R.T.T. - 6% per annum IN & EST. - 1% per month or fraction L.F.T., F.U.T. - 1% per month or fraction M.C.R.T. - 1% per month or fraction D.F.T. - 18% per annum

For any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates: C.I., S.R., C.L., C.N.I. - 6% per annum (due date to payment date) C.I., N.E., G.P., M.I. - 6% per annum (due date to payment date) P.U.R. - 1% per month or fraction P.I.T., E.M.T. - 3/4 of 1% per month or fraction (due date to payment date) S. & U. - 3/4 of 1% per month or fraction R.T.T. - 6% per annum IN & EST. - 1% per month or fraction L.F.T., F.U.T. - 1% per month or fraction M.C.R.T. - 1% per month or fraction D.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: *
Delinquent Date Interest Rate Daily Interest Factor
1/1/88 thru 12/31/91 11% .000301
1/1/88 thru 12/31/92 9% .000301
1/1/89 thru 12/31/94 7% .000192
1/1/89 thru 12/31/98 9% .000247
1/1/89 thru 12/31/99 7% .000247
1/1/90 thru 12/31/00 8% .000219
1/1/91 thru 12/31/01 9% .000247
1/1/92 thru 12/31/02 6% .000164
1/1/93 thru 12/31/03 5% .000137
1/1/94 thru 12/31/04 6% .000110
1/1/95 thru 12/31/05 5% .000137
1/1/96 thru 12/31/06 7% .000192
1/1/97 thru 12/31/07 8% .000219
800

---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 Service & Information Center, (717) 787-1064

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.I.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

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



REV-300 CM DOCEXEC (04-10)

AUTHORITY TO SATISFY

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

FILED

DONALD J McDOWELL
BOX 28
WOODLAND PA 16881

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

• Docket No. 20081812
• Date Filed SEP 25 2008
• Class of Tax ANNUAL
• Account No. 208-20-9689

AUG 09 2010

W/9/50/0

William A. Shaw
Prothonotary/Clerk of Courts

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 28th day of July, 2010.

C. DANIEL HASSELL
Secretary of Revenue

MARY HUBLER
Director, Bureau of Compliance

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

20081812

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
v.

DONALD J McDOWELL

AUTHORITY TO SATISFY

AUG 09 2010

FILED

William A Shaw
Prothonotary/Clerk of Courts