

08-1889-CD
Comm of PA vs Joseph Perpich al

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



REV-159 CM DOCEC (03-08)

SEP 26 2008

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FILED
m/9/08
OCT 06 2008

William A. Shaw
Prothonotary/Clerk of Courts

08-1889-CD

CCPIFF
PIFF PD 25.00

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS:
JOSEPH PERPICH
SUSAN PERPICH
6 E SECOND AVENUE
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

182-48-6390

| 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 | AUG 24 2007 | N66955 | 370.65 | 723.52 |
| P.I.T. | 01-01-07 TO 12-31-07 | JUN 02 2008 | L76701 | 790.00 | 900.38 |
| | | | | TOTALS | |
| | | | | \$1,160.65 | \$1,623.90 |
| INTEREST COMPUTATION DATE DEC 25 2008 | | | | FILING FEE(S) \$25.00 | |
| | | | | ADDITIONAL INTEREST | |
| | | | | SETTLEMENT TOTAL | |
| | | | | | \$1,648.90 |

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.

Oct 05 2008

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

V.

JOSEPH PERPICH

NOTICE OF TAX LIEN

Filed this 25 day of October/u/p/2000/2000 and
at 8007 30 130

CLERK (or Register)

RECEIVED

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 In-
heritance and Estate Tax of 1982, Act of December 15, 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 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 9502 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 arise at
the time of settlement (assessment) and are liens upon the fran-
chises and property, both real and personal, with no further no-
tice. The filing 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 Trans-
fer Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax,
Motor Carriers Road Tax, Motorbus Road Tax, Oil Company Fran-
chise 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 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.

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

Personal Income Tax, Employer Withholding Tax, Realty Trans-
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Motor Carriers Road Tax, Motorbus Road Tax, Oil Company Fran-
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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 NOTICE FORM

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 set-
tled 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, 1996, P.L. 1015, No. 138.

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is automatically revived and does not require refiling of the
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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, 1996, P.L. 1015, No. 138.

Place of filing: The Notice of Lien shall be filed:
(a) In the case of real property, in the office of the Pro-
thonotary 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.

LIENS FOR TAXES

For any Delinquent Taxes due on or before Dec. 31, 1981,
interest is imposed at the following rates:
C.S., F.F., C.A., S.T. - 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.I., N.E., G.P., M.I. - 1% per month or fraction
P.U.R. - (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 month or fraction
L.F.T., F.U.T. - 1% per month or fraction
M.C.R.T. - 1% per month or fraction
O.F.T. - 1% per annum

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 in-
terest computation date, the payment must include the Lien fil-
ing costs and accrued interest from the interest computation
date to and through the payment date.

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
H.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 assessed and accrued
interest to the interest computation date on the face of the
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., S.T. - 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.I., N.E., G.P., M.I. - 1% per month or fraction
P.U.R. - (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 month or fraction
L.F.T., F.U.T. - 1% per month or fraction
M.C.R.T. - 1% per month or fraction
O.F.T. - 1% 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 follow-
ing rates: #
Delinquent Date Interest Rate Daily Interest Factor
1/1/88 thru 12/31/91 11% .000301
1/1/89 thru 12/31/92 9% .000267
1/1/93 thru 12/31/96 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

CLASSES OF TAX

The Secretary or his delegate may issue a Certificate of Release
of any lien imposed with respect to any tax if (a) the liability
is satisfied, satisfaction consisting of payment of the amount
assessed together with all interest and costs in respect thereof,
or (b) the liability becomes legally unenforceable.
Exception: Interest on Corporation Taxes is computed after the
lien is paid.

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