

08-2383-CD

Comm of PA vs Jan K. Ciepiela

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)

NOV 26 2008

2008-2383-C

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS:
JAN K CIEPIELA
BRENDA L CIEPIELA
1683 TREASURE LAKE
DU BOIS PA 15801-9045

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

382-80-7528

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.	01-01-03 TO 12-31-03	MAY 28 2008	M31207	731.00	1,221.48
				<i>5 FILED pd \$25.00 m/10:30 am DEC 12 2008 ICC Piff LS</i>	

TOTALS	\$731.00	\$1,221.48
FILING FEE(S)		\$25.00
ADDITIONAL INTEREST		
SETTLEMENT TOTAL		\$1,246.48

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

DEC 09 2008

DATE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

V.

JAN K CIEPIELA
& BRENDA L CIEPIELA

NOTICE OF TAX LIEN

Corporation Tax, Liens provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchise 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 _____

FILED
Dec 12 2008

CLERK (or Register)

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. 1986, No. 2225 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 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 742.

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).

S. & U.	State Sales and Use Tax
L.S. & U.	Local Sales and Use Tax
R.T.T.	Realty Transfer Tax
IN. & EST.	Interest 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

SETTLEMENT OF ACCOUNT	
INTEREST	BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X INTEREST RATE
INTEREST	DAILY INTEREST FACTOR
INTEREST	Use this rate for M.C.R.T./ITA effective Jan. 1, 1996
INTEREST	Interest rates prior to 1988 may be obtained by calling PA Dept. of Revenue Taxpayer Service & Information Center, (717) 787-1064

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 and through the payment date.

For any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates:

C.S.R.F., C.L.C.M.I. - 6% per annum (due date to payment date)
C.I., C.R., I.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 of 1% per month or fraction
S.E.U. - 3/4 of 1% per month or fraction
R.T.T. - 6% per annum
I.N. & E.S.T. - 6% per annum
L.F.T., P.U.T. - 1% per month or fraction
M.C.R.T. * - 1% per month or fraction
O.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
1/1/92 thru 12/31/91	11%	.000301
1/1/92 thru 12/31/92	9%	.000347
1/1/93 thru 12/31/94	7%	.000392
1/1/95 thru 12/31/98	9%	.000447
1/1/99 thru 12/31/99	7%	.000492
1/1/00 thru 12/31/00	8%	.000519
1/1/01 thru 12/31/01	9%	.000547
1/1/02 thru 12/31/02	6%	.000564
1/1/03 thru 12/31/03	5%	.000577
1/1/04 thru 12/31/04	4%	.000610
1/1/05 thru 12/31/05	5%	.000637
1/1/06 thru 12/31/06	7%	.000692
1/1/07 thru 12/31/07	8%	.000719

--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:

$$\text{INTEREST} = \text{BALANCE OF TAX UNPAID} \times \text{NUMBER OF DAYS DELINQUENT} \times \text{INTEREST RATE}$$

COMMONWEALTH OF PENNSYLVANIA
OF DEPARTMENT OF REVENUE
PENNSYLVANIA,

PLAINTIFF
VS.

JAN K. CIEPIELA
BRENDA L. CIEPIELA,

: IN THE COURT OF COMMON PLEAS
: CLEARFIELD COUNTY, PENNSYLVANIA

:
: CIVIL ACTION - LAW
:
: AMOUNT OF JUDGMENT: \$1,246.48
:
: ENTERED AND FILED: DECEMBER 12,
2008

LIEN DOCKET NO. 2008-2383-CD

DEFENDANT :

R E L E A S E

100\$700
FILED *Atty Hopkins*
Heitzel
1/11/25 cm MAR 22 2010 NOCC
(610)

KNOW ALL MEN BY THESE PRESENTS:

William A. Shaw
Prothonotary/Clerk of Courts

THAT The Commonwealth of Pennsylvania, Department of Revenue,
the Plaintiff named in the above captioned judgment, at the
request of the Defendant above named and for and in consideration
of the sum of five hundred dollars and no cents (\$500.00) lawful
money of the United States, to it paid by said defendant, the
receipt of which is hereby acknowledged, does by these presents
forever acquit, exonerate, discharge and release from the lien and
obligation of the above entitled judgment and of and from all
suits, actions, executions, costs, damages and demands whatsoever,
for or on account or by reason of said judgment, the property
bounded and described as follows, to wit:

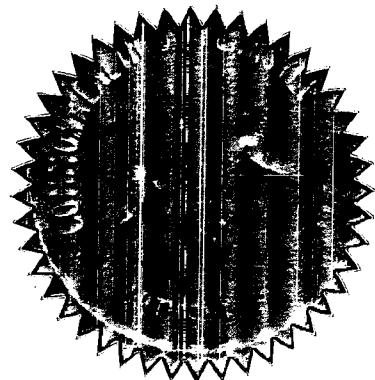
ALL that certain tract of land designated as Section 2, Lot 53, in the Treasure Lake Subdivision in Sandy Township, Clearfield County, Pennsylvania, recorded in the Clearfield County Recorder's Office.

BEING the same premises conveyed by Steven D. Root and Marcey V. Root, husband and wife, to Jan K. Ciepiela and Brenda L. Ciepiela, husband and wife, dated October 13, 2004, and recorded in the Office of the Recorder of Deeds in and for Clearfield County as Instrument No. 200418102.

AND IT IS FURTHER AGREED that the plaintiff above named will not look to the above described premises, or any part thereof, for payment of any part of the principal and interest of said above captioned judgment, now or hereafter to become due, or in any way disturb, put to charge or damage, the present, or any future owner or owners, occupier or occupiers of the said above described premises or any part or portion thereof, for or by reason of the said judgment or any matter, cause or thing, thence accruing or to arise; provided that nothing herein contained shall affect the said judgment or its legal validity so far as respects all other

lands and tenements of the said Defendant which are not herein
expressly released therefrom.

IN WITNESS WHEREOF, the said Commonwealth of Pennsylvania,
this 2nd day of March, 2010, has caused this
Release to be executed by the Department of Revenue and the
Attorney General.



COMMONWEALTH OF PENNSYLVANIA

Robert P. Coyne
Deputy Secretary for Compliance
and Collections

Michael A. Roman
Chief Deputy Attorney General

ACKNOWLEDGEMENT

COMMONWEALTH OF PENNSYLVANIA :
COUNTY OF DAUPHIN : SS:
:

On this 2nd day of March, 2010, before me, a Notary Public in and for the county and state aforesaid, personally appeared Robert P. Coyne, Deputy Secretary for Compliance and Collections, Commonwealth of Pennsylvania, Department of Revenue, and Michael A. Roman, Chief Deputy Attorney General, Commonwealth of Pennsylvania, Office of Attorney General, known to me to be the persons whose names are subscribed to the above release, and acknowledge that, being authorized to do so, they executed the foregoing release for the purpose therein contained by signing on behalf of the Commonwealth of Pennsylvania.

WHEREOF, I have hereunto set my hand and official seal.

Sue E. Hetrick

Notary Public

My Commission Expires:

COMMONWEALTH OF PENNSYLVANIA	
Notarial Seal	
Sue E. Hetrick, Notary Public	
City Of Harrisburg, Dauphin County	
My Commission Expires Apr. 10, 2010	
Member, Pennsylvania Association of Notaries	

FILED

MAR 22 2010

William A. Shaw
Prothonotary/Clerk of Courts