

08-2383-CD

Comm of PA vs Jan K. Ciepiela

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



REV-159 CM DOCXEC (03-08)

NOV 26 2008

2008-2383-CD

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 CETERMINATION 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

5
FILED Pd \$25.00
m/10:32cm
DEC 12 2008 ICC Piff
William A. Shaw
Prothonotary/Clerk of Courts

TOTALS

\$731.00 \$1,221.48

INTEREST COMPUTATION DATE FEB 24 2009

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)

DEC 09 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

V.

JAN K CIEPIELA
& BRENDA L CIEPIELA

NOTICE OF TAX LIEN

Filed this _____ at _____, Pa.

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. 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.

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 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 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.

DEC 12 2008

Prothonotary

PLACE OF FILING NOTICE FORM

(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. 158.

RELEASE OF LIEN

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.

CLASSES OF TAX

C.S. (01) Capital Stock Tax
F.F. (02) Foreign Franchise Tax
C.L. (03) Corporate Loans Tax
C.M.I. (04) Corporate Net Income Tax
C.I. (05) Corporation Income Tax
G.R. (10) Gross Receipts Tax
P.U.R. (20) Public Utility Realty Tax
S.T. (30) Shares Tax
B.L. (40) Corporate Loans Tax (Banks)
M.E. (50) Net Earnings Tax
G.P. (60) Gross Premiums Tax
M.I. (70) Marine Insurance Tax
C.A. (80) Cooperative Associations
P.I.T. (PA-40) PA Income Tax (PA-40)
E.M.T. PA Income Tax (Employer Withholding)

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

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.

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., F.F., C.L., C.N.I. - 6% per annum (due date to payment date)
C.I., S.T., G.A., S.T. - 6% per annum (due date to payment date)
B.L., M.E., G.P., M.I. - 1% per month or fraction (due date to payment date)
P.U.R. - 1% per month or fraction (due date to payment date)
S.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
IN. & EST. - 6% per annum
L.F.T., F.U.T. - 1% per month or fraction
M.C.R.T. - 1% per month or fraction
O.F.T. - 15% 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
1/1/86 thru 12/31/91	11%	.000301
1/1/92 thru 12/31/92	9%	.000247
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
** Interest rates prior to 1986 may be obtained by calling PA Dept. of Revenue Taxpayer Service & Information Center, (717) 787-1066

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

FILED
01/11:25
MAR 22 2010
NOC
(610)
\$700
Atty Hopkins
Heltzel

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:

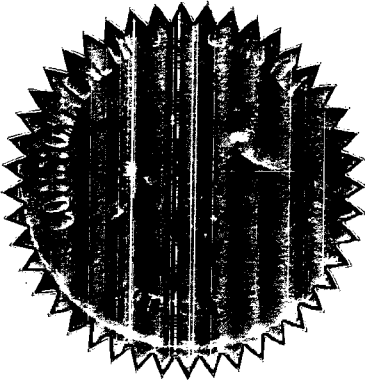
ALL that certain tract of land designated as Section 2, Lot 53, in the Treasure Lake Subdivision in Sandy Township, Clearfield County, Pennsylvania, recorded in the Clearfield County Recorder's Office.

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.

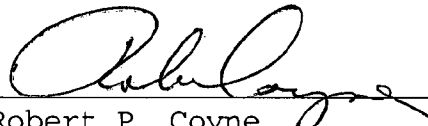
AND IT IS FURTHER AGREED that the plaintiff above named will not look to the above described premises, or any part thereof, for payment of any part of the principal and interest of said above captioned judgment, now or hereafter to become due, or in any way disturb, put to charge or damage, the present, 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

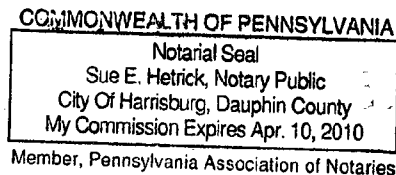
COMMONWEALTH OF PENNSYLVANIA :
: SS:
COUNTY OF DAUPHIN :

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:



FILED

MAR 22 2010

William A. Shaw
Prothonotary/Clerk of Courts