08-2456-CD
Comm of PA vs John Guthridge

BUREAU OF COMPLIANCE
PO BOX 280948
HARRISBURG, PA 17128-0948

REV-159 CM EPAD (0608)

08-2456-CD

FILED 1CC Pltf
m/11:00AM
DEC 29 2008 Pltf pd. 25.00

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

NAME AND ADDRESS:

JOHN GUTHRIDGE
501 E SIXTH ST
CLEARFIELD, PA 16830

Case C9581

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA, THERE IS HEREWITH TRANSMITTED A CERTIFIED COPY OF LIEN TO BE ENTERED OF RECORD IN YOUR COUNTY

CERTIFIED COPY OF LIEN

CLASS OF TAX	TAX PERIOD (OR DUE DATE)	DATE OF ASSESSEMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
CIGARETTE EXCISE	6/13/2005	6/25/2008	A1170	$3,638.89	$3,638.89
USE TAX	6/13/2005	6/25/2008	A1170	$500.99	$500.99
			TOTALS	$4,139.88	$4,139.88
				FILING FEE(S)	$25.00
				ADDITIONAL INTEREST	$198.71
				SETTLEMENT TOTAL	$4,363.59

INTEREST COMPUTATION DATE 3/3/2009

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be 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.

DEC 23 2008

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DATE

PART 1 – TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

VS

NOTICE OF TAX LIEN

FILED

DEC 29 2008

William A. Shaw
Prothonotary/Clerk of Courts

filed this ____________ ______ at ______

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 15 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-N, 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, 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 [illegible]

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 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 Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax and 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 and 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

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, judgment, 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.

RELEASE OF LIEN

The Secretary or his delegate may issue a Certificate of Release of any lien imposed with respect to any tax if (1) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (2) the liability has become 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.N.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)
N.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 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.F.	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 December 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., G.R., 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. & 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.	- 18% per annum

For all taxes that are originally due and payable on and after January 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
1/1/93 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
1/1/08 thru 12/31/08	7%	.000192

- Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquent balance is paid in full.
- Taxes that become delinquent on or after January 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 January 1, 1996
** Interest rates prior to 1988 may be obtained by calling PA Dept. of Revenue/Taxpayer Service & Information Center (717) 787-1064