

08-2547-CD

Comm of PA vs Robert Zupon et al



08-2457-CD

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FILED *PHF pd.*
m 11/03/01 25.00
DEC 29 2008
CC PHF

William A. Shaw
Prothonotary/Clerk of Courts

COURT OF COMMON PLEAS OF **CLEARFIELD** COUNTY, PENNSYLVANIA
25-1717460

NAME AND ADDRESS:

**ROBERT J ZUPON
DBA ROBBIES
RR1 BOX 223
COALPORT PA 16627-9727**

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE ISHEREWITH 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 ASSESSMENT DETERMINATION OR SETTLEMENT	IDENTIFYING NUMBER	TAX	TOTAL
S&U	12/31/04-09/30/07			\$17,100.11	\$27,305.88
EMPL	12/31/05-09/30/07			\$956.96	\$1,872.14
				TOTALS	\$18,057.07
					\$29,178.02
				FILING FEE (\$)	\$25.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$29,203.02

INTEREST COMPUTATION DATE 03/22/09

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.

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

DATE

DEC 23 2008

PART 1 – TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

ROBERT J ZUPON

Filed this _____ day of _____, at _____, in the County of _____, State of Pennsylvania, on _____, 19_____, before _____, Clerk (or Register) of _____.

NOTICE OF TAX LIEN
RECEIVED
DECEMBER 29, 1981
MAURICE WILLIAMS
SACRAMENTO, CALIFORNIA

RECEIVED

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 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-H, 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. 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 1981, 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 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).

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuels Use Tax, Motor Carriers Road Tax, Oil Company Franchise Tax, Motorbus Road Tax, Public Transportation Assistance Fund Taxes and Fees 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.

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.

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

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 end 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.I., C.H.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.L., N.E., G.P., H.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
S.G.U. - 3/4 of 1% per month or fraction
R.T.T. - 6% per annum
E.M. & EST. - 6% per annum
L.I.F.T., F.U.T. - 1% per month or fraction
H.G.R.T. - 1% per month or fraction
O.F.T. - 10% 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

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/23/82	20%	.000548
1/1/83 thru 12/23/83	16%	.000438
1/1/84 thru 12/31/84	11%	.000351
1/1/85 thru 12/31/85	13%	.000356
1/1/86 thru 12/31/86	10%	.000274
1/1/87 thru 12/31/87	9%	.000247
1/1/88 thru 12/31/88	11%	.000301
1/1/89 thru 12/31/89	9%	.000247
1/1/90 thru 12/31/89	7%	.000247
1/1/90 thru 12/31/90	8%	.000219
1/1/91 thru 12/31/91	9%	.000247

...Taxes that become delinquent on or before December 31, 1981 will receive 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.