

Case #2006-24378

Case Number	2006-24378
Commencement Date	9/25/2006
Last Filing Date	9/25/2006
Days Open	5993
Case Type	Lien Commonwealth of PA
PFA Number	
Caption Plaintiff	PENNA DEPT OF REV
Caption Defendant	DAN LEPORE & SONS CO
Lis Pendens Indicator	No
Status	1 - OPEN
Judge	
Remarks	
Sealed	No
Interpreter Needed	

Plaintiffs

Name	Address	Country	Counsel	Notify	Sequence	Status
PENNA DEPT OF REV	DEPT 280946 HARRISBURG, PA 17128-0946			Yes	1	

Defendants

Name	Address	Country	Counsel	Notify	Sequence	Status
DAN LEPORE & SONS CO	501 WASHINGTON ST CONSHOHOCKEN, PA 19428-1959			Yes	1	

Docket Entries

Seq.	Filing Date	Docket Type	Docket Text	Sealed	Filing ID
0	9/25/2006	Lien Commonwealth of PA		No	6392903

Judgments

For	Against	Date	Amount
PENNA DEPT OF REV	DAN LEPORE & SONS CO	9/25/2006	\$87,925.64



31.0

WE ARE FILING THIS BOND LIEN BECAUSE YOU FAILED
TO FILE SECURITY WITH THE COURT IN ACCORDANCE
WITH THE PROVISIONS OF RULE 1782 OF
THE APPELLANT PROCEDURE



2006-24378-0000
9/25/2006 3:12:21 PM
Lien Commonwealth of PA
William E. Donnelly
Montgomery County Prothonotary

COURT OF COMMON PLEAS OF MONTGOMERY COUNTY, PENNSYLVANIA
89-067256

NAME AND ADDRESS:

DAN LEPORE & SONS CO
501 WASHINGTON ST
CONSHOHOCKEN PA19428-1959

TO THE PROTHONOTARY OF SAID COURT:
PURSUANT TO THE LAWS OF THE COMMONWEALTH OF PENNSYLVANIA
THERE IS HEREBY 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	09/30/03-01/31/06	12/13/2006		\$0.00	\$87,894.64
TOTALS				\$ 0.00	\$87,894.64
				FILING FEE (\$)	\$31.00
				ADDITIONAL INTEREST	
				SETTLEMENT TOTAL	\$87,925.64

INTEREST COMPUTATION DATE 12/13/2006

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)

SEP 13 2006

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

VS

DAN LEPORE & SONS CO

NOTICE OF TAX LIEN

Filed this _____ day of _____

CLERK (or Registrar)

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 345, as amended.

Liens for Realty Transfer Tax arise under Section 1112-C of the Tax Reform Code of 1971, 72 P.S. Section 1112-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 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 36 of the Vehicle Code, 75 Pa. C.S. 9613D.

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax Act of 1982, Act of December 13, 1982, P.L. 509, (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 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. 9813D.

Liens for Liquid Fuels and Fuels Tax, and the tax imposed in Section 9582 of the Vehicle Code 75 Pa. C.S. 9582 arise under Chapter 98 of the Vehicle Code, 75 Pa. C.S. 9013D.

LIEN FOR TAXES: PENALTIES AND INTEREST

General Information:

Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessments) and are liens upon the franchise and property, both real and personal, with no further notice. The filing of a Notice of Lien with a county prothonotary is not a prerequisite, and the lien remains in full force and validity without filing of 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 Tax, Motor Carriers Road Tax and Motorbus Road Tax, Oil Company Franchise Tax, and Liquid Fuels Tax Liens are liens upon payers, 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 the 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 re-filing 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 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. 153.

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. (81) Capital Stock Tax
- C.F. (82) Foreign Franchise Tax
- C.L. (83) Corporate Loans Tax
- C.N.I. (84) Corporate Net Income Tax
- C.R. (85) Gross Receipts Tax
- P.O.R. (86) Public Utility Realty Tax
- S.T. (87) Shares Tax
- B.L. (88) Net Earnings Tax (Bank)
- M.E. (89) Gross Premiums Tax
- H.I. (90) Marine Insurance Tax
- C.A. (91) Cooperative Associations
- P.L.T. (92) PA Income Tax (PA-98)
- E.M.T. (93) Employer Withholding

- S & U. State Sales and Use Tax
- L.S & U. Local Sales and Use Tax
- R.T.I. Realty Transfer Tax
- I.R. & E.S.T. Inheritance and Estate Tax
- F.U.T. Liquid Fuels Tax (Gasoline)
- M.C.R.T. Motor Carriers Road Tax and Special Fuels
- 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 5) 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 latest computation date, the payment must include the full principal 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.L.E.R., C.A., S.T., - 6% per annum (due date to payment date)
- B.L., N.E., C.P., M.T., - 6% per annum (due date to payment date)
- P.O.R., - 1% per month or fraction (due date to payment date)
- P.L.T., E.M.T., - 3/4 of 1% per month or fraction
- S & U., - 3/4 of 1% per month or fraction
- R.T.I., - 6% per annum
- I.R. & E.S.T., - 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., - 1% per month or fraction
- M.T., - 1% per month or fraction
- BUS, - 1% per month or fraction
- L.F. & F.T., - 1% per month or fraction

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 delinquencies using an annual interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows.

Delinquent Date	Interest Rate	Daily Interest Factor
1/1/82 thru 12/31/82	20%	.000564
1/1/83 thru 12/31/83	16%	.000451
1/1/84 thru 12/31/84	11%	.000311
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%	.000267
1/1/88 thru 12/31/88	11%	.000301
1/1/89 thru 12/31/89	9%	.000257
1/1/90 thru 12/31/90	7%	.000192
1/1/91 thru 12/31/91	9%	.000247
1/1/92 thru 12/31/92	7%	.000192
1/1/93 thru 12/31/93	7%	.000192
1/1/94 thru 12/31/94	7%	.000192
1/1/95 thru 12/31/95	7%	.000192
1/1/96 thru 12/31/96	7%	.000192
1/1/97 thru 12/31/97	7%	.000192
1/1/98 thru 12/31/98	7%	.000192
1/1/99 thru 12/31/99	7%	.000192
1/1/00 thru 12/31/00	7%	.000192
1/1/01 thru 12/31/01	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.