

**SPECIAL SECTION AT THE BEGINNING:** URGENT NEWS FROM 12-13-2007 PROVIDING INFO ON THE **LIEN FREEZE** STARTS THIS ARCHIVED FILE OFF WHICH IS FOLLOWED BY THE DAILY CLIPS OF THE **EA FRONT PAGE NEWS**

## Urgent News:

**THE BIG LIEN FREEZE STARTS THURSDAY:  
Starting Thursday 12-13-07 Lien Certificates will not be issued again until Jan. 2 2008.**

We just received official word that lien certificates system will shut down for three weeks starting THURSDAY, Dec. 13th, 2007. Apparently, the shut down was required by changes being brought about by Act 119. (See below) What does this mean for lien certificates? Essentially, there won't be any for that time period. The staff at Revenue stayed late Wednesday to process as many orders as possible and get them into the works. As for orders place within the last several days, we'll just have to wait and see. During the 3 week shutdown, there may be some temporary relief for very serious cases but we have no official word on that yet. Stay tuned.

For more information on Act 119 **[CLICK HERE to be redirected to the Department of Revenue's summary.](#)**

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## Latest News: THURSDAY DEC 13, 2007

- **[TODAYS-LINK: TO READ 81EXCITING PAGES OF ACT 119 \(SEE URGENT NEWS ABOVE\) CLICK THE LINK BELOW...](#)**
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- **[DAY-TIP: NAME RESERVATIONS](#)**
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- **[WORDLORE:  
1ST: WORD OF THE YEAR: "W00T"  
2ND: "VARSITY"](#)**
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- [TURN-AROUND-TIMES](#)
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**ToDaYs-LINK: To read 81 exciting pages of Act 119 (See Urgent News Above) click the link below...**

Act 119, the legislation responsible for the lien certificate freeze for the rest of the year, can be found at... [Click Here](#))

## Urgent News:

### **Potential Lien Certificate stoppage for THREE WEEKS.**

We are attempting to verify a report that we have received that the state will freeze the issuance of lien certificates from Mid-December to early January sometime. Stay tuned for the next chapter of Pa Interrupted.

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**Latest News:** TUESDAY DEC 4, 2007

- [DECEMBER NEWSLETTER DELAYED...](#)
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- [TODAY'S TIP: PLANNING AHEAD FOR THE CORP. TAX LIEN CERT. STOPPAGE](#)
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- [WORDLORE: "IMPEDE"](#)
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- [TURN-AROUND-TIMES](#)
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### December Newsletter delayed...

Due to the pending release of a notice from the Department of Revenue concerning the stoppage of the issuance of lien certificates and other corporate tax related matters, during this, the busiest period of the year.

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### **TODAY'S TIP: Planning ahead for the Corp. Tax Lien cert. stoppage**

If at all possible, review your pending work for the month of December and January and order any lien certificates that you could possibly need for those two months. It is always best to order these certificates early anyway to see if Revenue is asserting any silent lien against the corporation's assets.

Our pledge to you: If it turns out that you ordered lien certificates that you do not need, we will waive our fee and the cost of the lien certificate for those matters. Yes, we'll take your word for it. Why would we make this pledge? Because we don't want you to hesitate in ordering a lien certificate and then be stuck when the stoppage begins or when the tremendous backlog of lien orders is tackled by Revenue once their "new" computer system is up and running after the three week stoppage.

For our FAQ on lien certificates... [Click Here](#) .

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## **WORDLORE: "IMPEDE"**

When you are impeded, that is, when there are obstacles in your way that hinder you from doing what you wish, it means that your "foot" is "in" something, from the Latin im-, "in," and pes, pedis, "foot." That is, your "foot" is entangled "in" something and you can't get it out. You have really "put your foot in it" or more literally, you have something "in the way of your foot."...But when someone expedites matters for you (ex, "out," and pes, pedit, "foot") he gets your "foot" "out" of its entanglement so that you can do what you want to without hinderance. Taken verbatim from: Word Origins An Exploration and History of Words and Language by Wilfred Fund, Lttt.D., Wings Books, NY (1950)

Humm, okay class, we will now use the above word in a sentence: Government should be an aid in helping to get people governmental services and not an impediment by stopping services for three weeks.

SEE OUR NEWSLETTER FOR THE LEGAL WORD OF THE MONTH [Current Newsletter Link](#)

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## **TURN-AROUND-TIMES**

### **DOCUMENTS**

- Good Standing: 1-2 days
- Certified Copies: 5-10 days best guess
- Our Affidavit version of the above: Usually Same Day if given sufficient prep time

-Lien Certificates: 8-14 Best Guess  
[SEE OUR URGENT NEWS SECTION ABOVE]

### **SEARCHES**

- UCC Searches: Same/Next Day
- Corp Searches: Same/Next Day
- Plain Copies: Same/Next Day

## FILINGS

-Filings: 2-3 days for approvals

-Expedited Filings:

---Only certain filings can be expedited...[Click Here to See our FAQ](#)...The Bureau's Policy is "In by 1 PM out by 4:30 PM... In after 1 PM out by 1 PM the following day.

TAT's Last Updated: 11-30-2007

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## Urgent News:

### Potential Lien Certificate stoppage for THREE WEEKS.

We are attempting to verify a report that we have received that the state will freeze the issuance of lien certificates from Mid-December to early January sometime. Stay tuned for the next chapter of Pa Interrupted.

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## Latest News: TUESDAY DEC 4, 2007

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- [TODAY'S TIP: CORPORATION/LLC TAX LIEN CERTIFICATES - SILENT LIENS AND GENERAL NOTE RE LIEN CERT STOPPAGE](#)
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- [WORDLORE: "FOOL"](#)
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## **December Newsletter delayed...**

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## **TODAY'S TIP: CORPORATION/LLC TAX LIEN CERTIFICATES - SILENT LIENS**

### **AND GENERAL NOTE RE LIEN CERT STOPPAGE**

Since lien certificates are in the EA news these days... the t=0=d is: These liens are called "silent liens" because they do not need to be filed in a county courthouse in PA. Very unusual for PA law. The concept of giving "notice to the world" by filing liens in the courthouse goes way back and there are only a very small number of exceptions...this is one of them. Hence, they are called "silent" because they are not announcing their presence on public record. For this reason, closing agents and buyer's attorney's should always request a lien certificate when ordering a judgment/lien/UCC search.

For our FAQ on lien certificates... [Click Here](#) .

GENERAL NOTE DURING DEC-JAN 2007-08 IF THE STOPPAGE TAKES PLACE: If at all possible, review your pending work for the month of December and January and order any lien certificates that you could possible need for those two months. It is always best to order these certificates early anyway to see if Revenue is asserting any silent lien against the corporation's assets.

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## **WORDLORE: "FOOL"**

FOOL: "Let those who talk too much take care, for the Latin word folilis, which gave us fool, means 'a windbag.' And yet there is a more innocent way than this to get th reputation of being foolish. The ancient Greeks called those who didn't hold public office 'idiotes,' whence our word 'idiots' and this may be what our politicians think of us today."

Taken verbatim from: Word Origins An Exploration and History of Words and Language by Wilfred Fund, Lttt.D., Wings Books, NY (1950)

Comment: From listening to talk radio I think the converse of the above is true also... we definitely think most of them are idiots as well. Or should I say as badly Political comments and observations are not the opinions of Esquire Assist, merely the fool that does the website:)> Remember "The fool on the hill" by the Beatles?

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**Latest News:** WEDNESDAY DEC 5, 2007

- [\*\*OUR DECEMBER NEWSLETTER IS NOW ON THE ELECTRONIC STANDS...\*\*](#)
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- [\*\*TODAY'S TIP: TYPES OF ENTITIES SUBJECT TO CORP TAX LIENS AND GENERAL NOTE RE LIEN CERT STOPPAGE\*\*](#)
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- [\*\*WORDLORE: "CAUGHT WITH HIS PANTS DOWN"\*\*](#)
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### **Our December Newsletter is now on the Electronic Stands...**

See this months newsletter and find out a great way to fight childhood cancer and make great Christmas/Hanukkah gifts. [\*\*Click Here\*\*](#) or go to our Newsletter Tab and click Current Newsletter and give it a few seconds to download. I think you'll like this one a lot.

Feedback always welcome.

Thanks for a great year....

Tony, Diane, Becki, Joyce, Jaime, Gary, Leslie and soon to be leaving to work on a congressional campaign, Christine.

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### **TODAY'S TIP: TYPES OF ENTITIES SUBJECT TO CORP TAX LIENS AND GENERAL NOTE RE LIEN CERT STOPPAGE**

For what entities should you obtain a Corp Tax Lien Certificate? Corporation - Are subject to all corporate taxes LLC - Are subject to at least one corporate tax Limited Partnership: Generally not subject to corp. taxes unless elected to be taxed as a corporation Nonprofits: Not subject to corp. taxes but many client opt to order the LC to make certain the company is a Nonprofit.

Lien certificates should be obtained for all of the above whether foreign or domestic.

For our FAQ on lien certificates... [\*\*Click Here\*\*](#) .

**GENERAL NOTE DURING DEC-JAN 2007-08 IF THE STOPPAGE TAKES PLACE:** If at all possible, review your pending work for the month of December and January and order any lien certificates that you could possibly need for those two months. It is always best to order these certificates early anyway to see if Revenue is asserting any silent lien against the corporation's assets.

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### **WORDLORE: "Caught with his pants down"**

Partridge has managed to trace this expression only to 1920, to England, where it was, of course, caught with one's trousers down. But possibly the phrase is much older and was kept out of popular print for prudish reasons until the '20s. Two explanations are given for its origins: that it refers to a man caught with a lady in media res by her husband; or that it arose when a hostile Indian came upon a frontiersman answering the call of nature in the woods without his rifle at his side.

Taken verbatim from: "The Facts On File Encyclopedia of Word and Phrase Origins" by Robert Hendrickson (Checkmark Books: 1997)

Don't get caught with your trousers down this Dec... order your lien certificates early. See out Urgent News above.

SEE OUR NEWSLETTER FOR THE LEGAL WORD OF THE MONTH **[Current Newsletter Link](#)**

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## Latest News: THURSDAY DEC 6, 2007

- [\*\*OUR FREE DECEMBER NEWSLETTER IS NOW ON THE ELECTRONIC STANDS...\*\*](#)
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- [\*\*TODAY'S TIP: "ESTIMATES BEING APPLIED"\*\*](#)
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- [\*\*WORDLORE: "ESQUIRE"\*\*](#)
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- [\*\*TURN-AROUND-TIMES\*\*](#)
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### **Our FREE December Newsletter is now on the Electronic Stands...**

See this months newsletter and find out a great way to fight childhood cancer and make great Christmas/Hanukkah gifts. [\*\*Click Here\*\*](#) or go to our Newsletter Tab and click Current Newsletter and give it a few seconds to download. I think you'll like this one a lot.

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#### **TODAY'S TIP: "ESTIMATES BEING APPLIED"**

When a company fails to file a corp tax report for any given year the Department of Revenue will apply "estimates" to the lien certificate when one is requested for that company. "Estimates" are not actual dollar amounts but rather a fictitious amount that is applied to the lien certificate to give it some estimated dollar amount to cover the actual amount that the company may owe. Generally, the amounts are \$1000/tax and \$100 penalty/tax per year. You cannot get a payoff amount for liens with estimates. The best remedy is to get the tax report filed asap. The problem is that Revenue does not tell us about this problem until after it is too late to submit the report up front. Application of the estimates to lien generally takes about 4-8 weeks.

For our FAQ on lien certificates... [\*\*Click Here\*\*](#) .

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**WORDLORE: "Esquire"**

Esquire is mainly used in American English today as a title of respect after an attorney's name, a usage applied to both male and female lawyers in recent times. In British English, however, the title is commonly used after the name of any man. Esquire began life as the title given to a knight's personal attendant, one training to be a knight himself. Such attendants carried the knight's shield, hence their name, from the Old French 'esquier' shield bearer.

Taken verbatim from: "The Facts On File Encyclopedia of Word and Phrase Origins" by Robert Hendrickson (Checkmark Books: 1997)

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TAT's Last Updated: 11-30-2007

## Urgent News:

**Potential Lien Certificate stoppage for THREE WEEKS coming up.**

We still have no official word on the lien certificate stoppage but we believe it will begin on the 15th and go until the first week in January. Stay tuned for the next chapter of Pa Interrupted.

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## Latest News: SATURDAY DEC 8, 2007

- [\*\*OUR FREE DECEMBER NEWSLETTER IS NOW ON THE ELECTRONIC STANDS... AND WE HAVE REACHED 80% OF OUR FUNDRAISING GOAL FOR ST. BALDRICK'S \(SEE OUR NEWSLETTER\)\*\*](#)
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- [\*\*TODAY'S TIP: "OUT OF EXISTENCE AFFIDAVITS FOR YEAR END? READ BELOW"\*\*](#)
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- [\*\*WORDLORE: "MONEY TALKS"\*\*](#)
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- [\*\*TURN-AROUND-TIMES\*\*](#)
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**Our FREE December Newsletter is now on the Electronic Stands... and We have reached 80% of our fundraising goal for St. Baldrick's (See our newsletter)**

Thanks to the generosity of our clients we were the #1 fund raising bald person team for the last two days during which we raised 80% of our goal. TO VIEW OUR NEWSLETTER [\*\*Click Here\*\*](#) or go to our Newsletter Tab and click Current Newsletter and give it a few seconds to download. I think you'll like this one a lot.

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### **TODAY'S TIP: "OUT OF EXISTENCE AFFIDAVITS FOR YEAR END? READ BELOW"**

Many clients ask us to file Out of Existence Affidavits (OE's) before year end thinking that the act of filing on 12-31 will stop the legal requirement to file tax returns for the company in question. Revenue supervisors have told us every year that the operative event that determines when a company is OE for Revenue's purposes is not the date the OE affidavit is filed but the "date the company ceased to transact business."

To download the OE form... [Click Here](#) .

For more info:[CLICK HERE](#) TO BE DIRECTED TO THE DEPT OF REVENUE'S Q&A PAGE DEALING WITH OE AFFIDAVITS

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### **WORDLORE: "MONEY TALKS"**

Now a folk saying rather than slang, money talks means that wealth is power, or money buys anything. Though is it probably older, no one has been able to trace the phrase back before 1910. J.D. Salinger used it in Catcher in the Rye (1950) "In New York, boy, money really talks - I'm not kidding." Taken verbatim from: "The Facts On File Encyclopedia of Word and Phrase Origins" by Robert Hendrickson (Checkmark Books: 1997)

Comment: Money screams when good people give it to good causes... thanks again to all who have helped us raise money to fight childhood cancer.

SEE OUR NEWSLETTER FOR THE LEGAL WORD OF THE MONTH [Current Newsletter Link](#)

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TAT's Last Updated: 12-6-2007

## Urgent News:

### **3 Week Lien Certificate Interruption: Stay Tuned**

Revenue has still not released an official notice about the three week computer system switch that will cause an interruption in the issuance of lien certificates for 3 weeks. We are working behind the scenes to convince Revenue that this is a bad idea in December and January. Keep an eye on this space for the official pronouncement when issued.

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## Latest News: MONDAY DEC 10, 2007

- [\*\*DAY-LINK: TODAY'S LINK OF INTEREST - RAILROAD INFORMATION IN PA\*\*](#)
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- [\*\*TODAY'S TIP: OUT OF EXISTENCE AFFIDAVITS AND GOOD STANDING \(RE: LEGAL OPINIONS\)\*\*](#)
- 
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- [\*\*WORDLORE: "DOUBLETHINK"\*\*](#)
- 
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- [\*\*TURN-AROUND-TIMES\*\*](#)
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### **DAY-LINK: TODAY'S LINK OF INTEREST - RAILROAD INFORMATION IN PA**

Do you have a case involving a problem with a railroad? Pennsylvania ranks #5 in the US with miles of active railroad. A lot of those railroads cross over roads and cause all sorts of problems. Today's day-link deals with at grade railroad crossings and links you to the Grade Crossing Manual. [\*\*Click Here\*\*](#) to learn more.

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### **TODAY'S TIP: OUT OF EXISTENCE AFFIDAVITS and GOOD STANDING (RE: LEGAL OPINIONS)**

The Pennsylvania Legal Opinion Deskbook, pp. 19-20, incorrectly state that "A corporation may be deemed by the Commonwealth to not be presently subsisting...if an out of existence affidavit has been filed with the Department of Revenue." While the statement says "may be deemed" it is not so deemed by the Corporation Bureau. It has always been the policy of the Corporation Bureau to issue a good standing for a company even if the company filed a decennial report or if they failed to file three successive tax reports (see 15-1303). The only legal significance that an Out of Existence affidavit has at the Corporation Bureau is the loss of the company's name exclusivity protection.

To download the OE form... [\*\*Click Here\*\*](#) .

For more info: [CLICK HERE](#) TO BE DIRECTED TO THE DEPT OF REVENUE'S Q&A PAGE DEALING WITH OE AFFIDAVITS

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### **WORDLORE: "Doublethink"**

DOUBLETHINK: A coinage of British author George Orwell in Nineteen-Eighty-four (1949), doublethink, as the author explained in his novel, meant "the power of holding two contradictory beliefs in one's mind simultaneously, and accepting both of them." Orwell's book, a warning about the possible comin of the ultimate police state, contributed many words and phrases, including its title, to the language. "Newspeak" (a language of the dictatorship that narrows the range of free thought), "Thought police" and "Big Brother is Watching" you are among them. Taken verbatim from: "The Facts On File Encyclopedia of Word and Phrase Origins" by Robert Hendrickson (Checkmark Books: 1997)

Comment: Ever notice how "doublethink" seems to be an exclusive domain of presidential candidates?

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**Latest News:** TUESDAY DEC 11, 2007

- [\*\*DAY-LINK: DELAWARE MANDATES ELECTRONIC FILING OF ANNUAL REPORTS \(READ MORE BELOW\)\*\*](#)
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- [\*\*DAY-TIP: GOOD STANDINGS....\*\*](#)
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- [\*\*WORDLORE: "PITTSBURGH PIRATES"\*\*](#)
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- [\*\*TURN-AROUND-TIMES\*\*](#)
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## **DAY-LINK: DELAWARE MANDATES ELECTRONIC FILING OF ANNUAL REPORTS (READ MORE BELOW)**

Notification of Annual Report and Franchise Tax due are sent to all Delaware Registered Agents in December of each year. Beginning with the 2007 Annual Report, due March 1, 2008, the State of Delaware is mandating electronic filing. Filing electronically will insure compliance with changes to the Delaware Law which require the administrative voiding of corporations which do not file or file an incomplete Annual Report.

All corporations formed in the State of Delaware are required... [\*\*Click Here\*\*](#) to be directed to the THE DELAWARE DIVISION OF CORPORATIONS web site from where the above was copied and pasted.

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## **DAY-TIP: GOOD STANDINGS....**

GOOD STANDINGS...can be obtained for Corporations, LLC's, LP's, Municipal Authorities but can not be obtained for Fictitious Name Registrations. The work around here is to obtain something called a Great Seal Certificate. Call us for more information.

To view our FAQ on Good Standings... [\*\*Click Here\*\*](#) .

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## **WORDLORE: "PITTSBURGH PIRATES"**

The baseball team takes its name from the nickname of its first president, J. Palmer "Pirate" O'Neill, who was so called because he signed a player from another club, pirating him away rather unscrupulously.

Taken verbatim from: "The Facts On File Encyclopedia of Word and Phrase Origins" by Robert Hendrickson (Checkmark Books: 1997)

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Starting Thursday 12-13-07 Lien Certificates will not be issued  
again until Jan. 2 2008.**

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What does this mean for lien certificates? Essentially, there won't be any for that time period. The staff at Revenue stayed late Wednesday to process as many orders as possible and get them into the works. As for orders place within the last several days, we'll just have to wait and see. During the 3 week shutdown, there may be some temporary relief for very serious cases but we have no official word on that yet. Stay tuned.

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**ToDaYs-LINK: To read 81exciting pages of Act 119 (See Urgent News Above) click the link below...**

Act 119, the legislation responsible for the lien certificate freeze for the rest of the year, can be found at...[Click Here](#))

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**DAY-TIP: Name Reservations**

Certain names can be reserved for 120 days. These reservations can be renewed indefinitely. There are restrictions on what names can be approved (and hence also reserved - see our FAQ on restrictions [CLICK HERE](#) . The good news about reserving a name is that once you have the approved reservation you are then permitted to "expedite" the filing that it is associated with when it comes time to submit that filing.

To view our FAQ on NAME RESERVATIONS... [Click Here](#) .

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**WORDLORE:**

**1st: WORD OF THE YEAR: "w00t"**

**2nd: "VARSITY"**

NEWS FLASH: w00t : Chosen as the "Word of the Year" [CLICK HERE TO READ THE CNET ARTICLE](#)

CONTINUING ON WITH THE SPORTS THEME (yesterday's wordlore was Pittsburgh Pirates)

Varsity: For the first string team of a U.S. college or any school, is simply a shortened form of "university" the varsity team initially meaning the university team. In England, where the word is first recorded in 1846, varsity (formerly versity) means Oxford University or Cambridge University.

Taken verbatim from: "The Facts On File Encyclopedia of Word and Phrase Origins" by Robert Hendrickson (Checkmark Books: 1997)

SEE OUR NEWSLETTER FOR THE LEGAL WORD OF THE MONTH [Current Newsletter Link](#)

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**TURN-AROUND-TIMES**

DOCUMENTS (all estimates are in business days)

- Good Standing: 1-2 days
- Certified Copies: 5-7 days best guess
- Our Affidavit version of the above: Usually Same Day if given sufficient prep time

-Lien Certificates: 6+ Best Guess

[SEE OUR URGENT NEWS SECTION ABOVE]

SEARCHES

- UCC Searches: Same/Next Day
- Corp Searches: Same/Next Day
- Plain Copies: Same/Next Day

FILINGS

- Filings: 2-3 days for approvals
- Expedited Filings:
  - Only certain filings can be expedited...[Click Here to See our FAQ](#)...The Bureau's Policy is "In by 1 PM out by 4:30 PM... In after 1 PM out by 1 PM the following day.

TAT's Last Updated: 12-6-2007