WILL THE BOARD NOTIFY ME OF ITS ACTION?

Yes, the board will issue a written decision that may include findings of fact and discussion of law.

WHAT DO I DO IF I DISAGREE WITH A DECISION OF THE BOARD OF APPEALS?

If you disagree with a board's order, except for a compromise order, an appeal may be filed with the Board of Finance and Revenue for all taxes except inheritance tax. Rules governing appeals to the Board of Finance & Revenue should be consulted, particularly with respect to the deadlines for filing timely. For inheritance tax, you must file an appeal with the Court of Common Pleas, Orphan's Court Division, in the appropriate county. Compromise orders cannot be appealed.

CONTACT INFORMATION

Online Customer Service Center
www.revenue.state.pa.us

Taxpayer Service & Information Center
Personal Taxes: 717-787-8201
Business Taxes: 717-787-1064
e-Business Center: 717-783-6377

Cigarette Tax, Malt Beverage Tax and Small Games of Chance: 717-787-8275

Motor Fuel Taxes and IFTA: 1-800-482-4382

1-888-PATAXES (728-2937)
Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account or property tax/rent rebate.

Automated Forms Ordering Message Service
1-800-362-2050

Service for Taxpayers with Special Hearing and/or Speaking Needs
1-800-447-3020

Call or visit your local
Department of Revenue district office, listed in the government pages of local telephone directories.

PRACTICES AND PROCEDURES OF THE BOARD OF APPEALS

pennsylvania
DEPARTMENT OF REVENUE

REV-23BA (10-12)

WHAT IS THE BOARD OF APPEALS?

The Board of Appeals was established as a unit within the Department of Revenue responsible for the review of appeals filed by taxpayers contesting tax assessments issued by the department.

The board has original jurisdiction over all petitions for refunds, except for refunds of liquid fuels taxes paid by political subdivisions, farmers, nonpublic schools not operated for profit, volunteer fire companies, volunteer rescue squads and volunteer ambulance services; users of liquid fuel in propeller driven aircraft or engines; agencies of the federal government; agencies of the commonwealth; and the Boat Fund of the PA Fish and Boat Commission.

WHAT ARE THE PRACTICES AND PROCEDURES OF THE BOARD OF APPEALS?

A taxpayer filing an appeal may appear on his own behalf or be represented by someone else with the required technical knowledge. There is no requirement that the petitioner be represented by an accountant, attorney or other representative. However, a petitioner's representative must be authorized in writing to represent the petitioner before the Board of Appeals.

The Board of Appeals will review evidence submitted and conduct hearings, as necessary, to decide the merits of the petitioner's appeal. It is important to note that the burden of proof shall be with the petitioner on all issues except fraud.

HOW CAN I REQUEST A COMPROMISE?

A petitioner may request a compromise of an appeal by submitting a Request for Compromise (DBA-10) with the petition for appeal or as soon as possible after the petition is filed. For further information, please see Miscellaneous Tax Bulletin 2011-02, which details the compromise option.

HOW DO I CONTEST MY TAX ASSESSMENT?

If you want to request a refund or appeal an assessment or determination, a petition must be filed with the Board of Appeals.

You can file a petition electronically at **www.boardofappeals.state.pa.us**, or by fax to 717-346-2011, or by mail using one of the following addresses.

PA DEPARTMENT OF REVENUE
BOARD OF APPEALS
PO BOX 281021
HARRISBURG, PA 17128-1021

For Express Mail:
PA DEPARTMENT OF REVENUE
BOARD OF APPEALS
4TH AND WALNUT STS.
STRAWBERRY SQ 10 FL
HARRISBURG, PA 17120

The Board of Appeals can be reached by calling 717-783-3664

Forms can be downloaded from the Board's Online Petition Center at **www.boardofappeals.state.pa.us**, or obtained by calling 1-888-PATAXES (728-2937).

WHEN SHOULD I CONTACT THE BOARD OF APPEALS?

Your Notice of Assessment specifies the time in which an appeal must be filed with the Board of Appeals. Petitions for refund must be filed within the timeframe provided by the statute governing the tax requested for refund. Petitions are considered timely filed if received by the board or postmarked by the U.S. Postal Service on or prior to the final day prescribed for filing.

HOW ARE HEARINGS SCHEDULED AND CONDUCTED BEFORE THE BOARD?

Hearings before the board are scheduled at the petitioner's request or as required by the board. Hearings will be conducted by a member of the board or by a designated hearing officer. In corporation tax and cigarette tax hearings, a representative of the Department of the Auditor General may be in attendance.

Hearings are informal, and it is not necessary to have professional representation. However, witnesses will give testimony under oath, and the proceedings may be recorded as part of the record. Adequate pre-hearing preparation will expedite the proceedings.

WHAT IF I CANNOT ATTEND A SCHEDULED HEARING?

Hearings may be postponed, but a request for continuance must be made in writing and received by the board five business days prior to the scheduled hearing date. Such requests will be granted at the discretion of the board.