



# BOARD OF FINANCE AND REVENUE PETITION FORM

*Before completing the following information, see the general and specific instructions on second sheet.*

**1** **BOARD OF APPEALS DOCKET NUMBER** BOA/REVENUE MAILING DATE

**2** **NAME OF PETITIONER** PETITIONER INDEX NUMBER (If known)

STREET ADDRESS

CITY COUNTY STATE COUNTRY ZIP CODE +4

TELEPHONE NUMBER ( ) FAX NUMBER ( ) CONTACT PERSON TELEPHONE NUMBER ( )

**3** **NAME OF REPRESENTATIVE** REPRESENTATIVE INDEX NUMBER (If known)

STREET ADDRESS

CITY COUNTY STATE COUNTRY ZIP CODE +4

TELEPHONE NUMBER ( ) FAX NUMBER ( ) CONTACT PERSON TELEPHONE NUMBER ( )

**4** **TYPE OF TAX INVOLVED** TAX PERIOD FROM TO

TAXPAYER IDENTIFICATION NUMBER ASSESSMENT/REDETERMINATION NUMBER

- Review of Resettlement / Reassessment Petition
- Review of Refund Petition
- Refund Petition If refund, please indicate:  CASH or  CREDIT AMOUNT: \$

**5** **SCHEDULING**

- HEARING REQUESTED.
- NO HEARING DESIRED. PLEASE DECIDE ON BASIS OF PETITION AND RECORD.  
If it is determined that the decision of the issue(s) involved in this case would be governed by a case presently pending before the courts, the taxpayer requests:
- THIS CASE TO BE HELD PENDING ACTION OF COURT ON THE SAME ISSUE(S).

CASE NAME

COURT CITATION

**6** **SIGNATURES**

All Petitions must be signed by Petitioner or authorized representative. If signed by an authorized representative, written authorization must accompany the Petition. If Petitioner is a corporation, a corporate officer must sign.

**AFFIDAVIT**

Under penalties prescribed by law, I hereby affirm that this Petition has been examined by me and to the best of my knowledge, information and belief, is true and correct and is not made for the purpose of delay. Also, if this is a Petition for a cash refund, I further affirm that all taxes have been paid to the Commonwealth and there are no outstanding tax liabilities.

SWORN to and subscribed before me  
this \_\_\_\_\_ day of \_\_\_\_\_  
20 \_\_\_\_\_.

\_\_\_\_\_  
Signature of taxpayer (if corporation, joint stock association or limited partnership,  
this must be signed by a principal officer or duly authorized employee or member.)

\_\_\_\_\_  
(Notary Signature) (Title)



# INSTRUCTIONS FOR THE PREPARATION AND FILING OF PETITIONS

## GENERAL INSTRUCTIONS

Please type or print in ink. Petitions filed via U.S. Postal service are considered filed as of the postmark date. Petitions filed via any other method are considered filed on the date received.

- This Petition Form should be used to petition to the Board of Finance and Revenue for:
  1. Review of a decision of the Board of Appeals or of an assessment, redetermination, or resettlement made by the Department of Revenue.
  2. Refund of monies paid to an agency of the Commonwealth, other than the Department of Revenue, to which the Commonwealth is neither rightfully nor equitably entitled.\*

**\*NOTE: As of January 1, 1995, all petitions for the refund of monies paid to the Department of Revenue, except for refunds of Liquid Fuels Taxes paid by political subdivisions; nonpublic schools not operated for profit; farmers; volunteer rescue squads, ambulance services, and fire companies; users of liquid fuel in propeller driven aircraft or engines; and agencies of the federal government and of the Commonwealth, must be filed with the Department of Revenue's Board of Appeals.**

- All petitions must be filed within the time limits and in accordance with the applicable statutory law for the type of tax involved. **Petitions filed via the U.S. Postal Service are considered filed as of the postmark date. Petitions hand delivered or filed via any other method are considered filed on the date received.**
- Any evidence in support of the petition should be submitted along with the petition or as promptly as possible thereafter. All evidential material must be submitted prior to five working days of the hearing date.
- Hearings before the Board of Finance and Revenue consist of an oral presentation before the six member Board. No physical evidence or testimony is received during the hearing. Oral presentations are restricted to five (5) minutes unless prior thereto additional time is requested and it is clear that more time may be required.
- The Board may require, in any case, that a Power of Attorney, signed and executed by the petitioner or claimant, be filed with the Board before recognizing any person as representing the petitioner or claimant.
- Only an attorney at law representing any petitioner or other applicant or an applicant acting in his or her own behalf, shall be permitted to argue or discuss any legal questions at a hearing before the Board.
- Granting of continuances, for cause shown, shall be discretionary with the Board.

# SPECIFIC INSTRUCTIONS

**Each number of the following instructions corresponds to the number of the appropriate block on the face of the petition form. Complete all information applicable to your case.**

- 1** If petitioning for review, always include the Board of Appeals Docket Number, and the mailing date.
- 2** Complete all information in Block 2.
- 3** To be completed only if petitioner intends to be represented by another. If so, notice of the hearing will be sent to the representative's address.
- 4** Indicate the type of tax; e.g., personal income, sales, corporate net income, etc., and the tax year or period. Check one of the three blocks indicating type of petition. If petitioning for a refund, indicate nature of the refund. A separate petition must be filed for each type of tax and for each tax year or tax period. Fill in the taxpayer I.D. number and any assessment or redetermination number assigned by the appropriate Bureau of the Department of Revenue administering the petitioned tax.
- 5** Hearings are held in Harrisburg only. A taxpayer or taxpayer's representative need not attend a hearing. The Board can decide the case based on the Petition and the record. If a hearing is requested, notice of the hearing date will be sent to the taxpayer's representative or if none, to the taxpayer. Where the determination of the issue or a taxpayer's case would be governed by the decision of a case pending before the courts, the taxpayer has the option to:
  - A. Request that his or her case be continued until the courts render a decision in the appealed case. After the courts have rendered a decision, the taxpayer's case can then be listed for hearing or decided on the record.
  - B. Request that the Board hear the taxpayer's case and render a decision. Should the Board render a decision adverse to the taxpayer, the taxpayer can then appeal his own case to the Commonwealth Court.
- 6** While the Board does not advocate which of the two options taxpayers should choose, taxpayers are advised that the Board will usually deny the taxpayer relief while the issue involved is pending in the courts. This is because the case before the court is generally challenging a Board decision and thus the Board, until advised to the contrary by the courts, believes its position to be correct.
- 7** All petitions must be signed and notarized.
  - A. Briefly list all arguments or points of contention.
  - B. Every petition before the Board must contain a statement of all pertinent facts and/or points of law upon which the petitioner relies. Any calculations showing how the claimed proper amount of tax or refund is achieved should be shown. All evidence in support of the arguments set forth should be submitted with the petition or as soon as possible. Evidential material received later than five (5) working days prior to the hearing date may not be considered by the Board in arriving at its decision.

**GENERAL INSTRUCTIONS ON OTHER SIDE**