

**pennsylvania**

DEPARTMENT OF REVENUE

Board of Appeals

PO BOX 281021

Harrisburg PA 17128-1021

**BOARD OF APPEALS  
PETITION FORM****FOR INTERNAL USE ONLY**

**GENERAL INSTRUCTIONS:** Please type or print neatly in blue or black ink. Attach a copy of the notice being appealed. Mail this petition to the address above. Petitions filed via the U.S. Postal Service are considered filed as of the postmark date. The department does not recognize meter dates. Petitions filed by any other method are considered filed on the date received by the department.

**TAX INFORMATION:**

Sales Tax  Employer Withholding Tax  Corporation Tax  Personal Income Tax  Other \_\_\_\_\_

Account ID # \_\_\_\_\_ Federal Employer Identification # \_\_\_\_\_

Tax Period: Begin \_\_\_\_\_ End \_\_\_\_\_

Is this a petition for refund?  Yes  No If yes,  Cash  Credit Total Amount of Refund Requested \$ \_\_\_\_\_

If petition is in regard to PA Sales Tax, please list proportion below:

6% State Refund \$ \_\_\_\_\_ 1% Philadelphia Refund \$ \_\_\_\_\_ 1% Allegheny Refund \$ \_\_\_\_\_

Has any portion of this request been included in another petition for refund or requested in a current or prior audit?

Yes  No If yes, please provide relevant docket # \_\_\_\_\_ and/or assessment # \_\_\_\_\_

Is this a petition for reassessment of tax, penalty and/or interest?  Yes  No

Notice # \_\_\_\_\_ Notice Mailing Date \_\_\_\_\_

**PETITIONER INFORMATION:**

Corporation  Individual  Partnership (attach a list of partners and addresses)  Other \_\_\_\_\_

Estate Date of Death \_\_\_\_\_ (Date of Death Required for Estates & Personal Income Tax Fiduciary Appeals)

Business Name \_\_\_\_\_

Trade Name \_\_\_\_\_

Individual Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

Social Security Number \_\_\_\_\_ **\*PRIVACY NOTIFICATION:** The department is authorized under federal law, 42 U.S.C. § 405 (c), to use your Social Security number in administering state tax law. The department uses your Social Security number to establish your identity and to process your appeal.

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

Country \_\_\_\_\_ ZIP Code +4 \_\_\_\_\_ Web site \_\_\_\_\_

Telephone # \_\_\_\_\_ Fax # \_\_\_\_\_ E-mail Address \_\_\_\_\_

Contact Person \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

**REPRESENTATIVE INFORMATION:**

Representation by an attorney, CPA or other person is not required. However, if so represented, complete this area.

Business Name \_\_\_\_\_

Individual Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

Country \_\_\_\_\_ ZIP Code +4 \_\_\_\_\_ Web site \_\_\_\_\_

Telephone # \_\_\_\_\_ Fax # \_\_\_\_\_ E-mail Address \_\_\_\_\_

Contact Person \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

**SCHEDULING REQUEST:**

Hearing requested.

No hearing requested. Please decide on basis of the petition and record.

This case to be held pending action of court on the same issue(s).

Case # \_\_\_\_\_ Court Citation # \_\_\_\_\_

**FOR INTERNAL USE ONLY**

DOCKET # \_\_\_\_\_

EXAMINER \_\_\_\_\_

PETITION DUE \_\_\_\_\_

**CORRESPONDENCE WITH THE BOARD OF APPEALS:**

Communication, including the Board’s final decision and order, may be transmitted to you or your representative via e-mail by making the election below. Electronic communications via e-mail are unsecured. If you elect to receive communications via e-mail, you and your representatives assume the responsibility for the confidentiality of the information contained in e-mails sent to and from the Board of Appeals. The commonwealth will not be held liable for the disclosure of any confidential information sent via e-mail.

Send correspondence to (select only one):       Petitioner      or       Representative

Send correspondence via (select only one):       U.S. Mail      or       E-mail

Send Decision and Order via (select only one):       U.S. Mail      or       E-mail

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**ISSUES:**

Itemize the issue(s) involved. What is the subject of appeal?

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**ARGUMENTS:**

Explain in detail why relief should be granted. Attach additional pages if necessary. Enclose copies of any supporting documents. Petitions for refund must be accompanied by proof of payment of the tax to the commonwealth and copies of invoices, credit memoranda, exemption certificates, etc. where relevant. Copies of canceled checks must include images of the fronts and backs of the checks. When submitting sales and use tax appeals (audit reassessments or refunds), complete and attach APPEAL SCHEDULE (REV-39), following the instructions on the reverse side of the form. Appeal schedules may be submitted on computer disk. A spreadsheet may also be created, using REV-39 as a guide. For information and instructions call (717) 783-3664. The petition form and schedule are available on the Board’s online Petition Center at [www.boardofappeals.state.pa.us](http://www.boardofappeals.state.pa.us).

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**SIGNATURES:**

All petitions must be signed by the petitioner or authorized representative. The department requires an original signature; therefore, no faxed, photocopied or ink-stamped signatures will be accepted. If signed only by an authorized representative, written authorization must accompany the petition. If the petitioner is a corporation, a corporate officer must sign. Under penalties prescribed by law, I hereby certify this petition has been examined by me, and to the best of my knowledge, information and belief, the facts contained in the petition are true, correct and complete and the petition is not made for the purpose of delay. Also, if this is a petition for refund, I hereby certify that the refund requested has not been granted in an audit report, nor has it been included in any other petition for refund.

Petitioner’s Name and Title \_\_\_\_\_

Petitioner’s Signature \_\_\_\_\_ Date \_\_\_\_\_

Representative’s Name and Title \_\_\_\_\_

Representative’s Signature \_\_\_\_\_ Date \_\_\_\_\_