

**BOARD OF APPEALS
PETITION FORM**

OFFICIAL USE ONLY

SECTION I TAX INFORMATION

| | | |
|--|--|---|
| Tax Type Appealed (select one): | | Tax Period Begin Date |
| <input type="checkbox"/> Personal Income Tax | <input type="checkbox"/> Corporation Tax | <input type="checkbox"/> Employer Withholding |
| <input type="checkbox"/> Sales/Use Tax | <input type="checkbox"/> Other _____ | |
| | | Tax Period End Date |

Type of Petition: Refund Reassessment/Review

FOR REFUND PETITION ONLY:

Cash Credit Total Refund Requested \$ _____

If petition is in regard to sales tax, please list amount(s) below:

| | | |
|---------------|-------------------------|-----------------------------|
| PA Tax Refund | Philadelphia Tax Refund | Allegheny County Tax Refund |
|---------------|-------------------------|-----------------------------|

FOR REASSESSMENT/REVIEW PETITION ONLY:

| | | |
|--------------------------------|---|-----------------------|
| Notice Number | Notice Mail Date | Tax Assessment Amount |
| Penalty/Fees Assessment Amount | Paid: <input type="checkbox"/> Yes <input type="checkbox"/> No If paid, date paid _____ | |

Are there any current appeals or audits for this taxpayer or tax period? Yes No

| | | |
|---------------|-------------------|-------------------------|
| Docket Number | Assessment Number | Audit Assignment Number |
|---------------|-------------------|-------------------------|

SECTION II PETITIONER INFORMATION

Individual Corporation Partnership (attach list of partners & addresses) Other _____
 Estate Date of Death _____ (required for estates & personal income tax fiduciary appeals)

| | | |
|--|------|------------|
| Legal Name (for individual applicants give your full legal name) | SSN | Account ID |
| Trade Name or DBA (if different from Legal Name) | FEIN | Revenue ID |

Mailing Address

| | | | |
|---------------------|-----------------------|--------------------------|---------|
| City | State | ZIP Code | Country |
| Contact Person Name | Contact Email Address | Contact Telephone Number | |

SECTION III REPRESENTATIVE INFORMATION

| | | |
|--------------|----------------|----------------------|
| Company Name | Contact Person | Contact Person Title |
| Address | City | State ZIP Code |
| Country | Email Address | Telephone Number |

SECTION IV SCHEDULING REQUEST

Hearing Requested No Hearing Requested. Please decide on basis of the petition and record.
 This case to be held pending action on the same issue(s). Case Number _____ Court Citation Number _____

SECTION V CORRESPONDENCE WITH THE BOARD OF APPEALS

If you elect to receive communications via email, you are authorizing the Board of Appeals to send correspondence, including the final Decision & Order, via email.

Send Correspondence to (select one): Petitioner Representative

Send Correspondence via (select one): U.S. Mail Email

Send Decision and Order via (select one): U.S. Mail Email

SECTION VI ISSUES & ARGUMENTS

Itemize the issue(s) involved. What is the subject of appeal? Attach a separate sheet if more space is required.

SECTION VII CERTIFICATION

ALL APPLICANTS MUST COMPLETE THIS SECTION

All petitions must be signed by the petitioner or authorized representative. 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 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 | Petitioner's Signature | Petitioner's Title | Date |
| Representative's Name | Representative's Signature | Representative's Title | Date |

Instructions for REV-65

Board of Appeals Petition Form

REV-65 IN (BA+) 01-20

GENERAL INFORMATION

Please type or print neatly in blue or black ink. Attach a copy of the notice being appealed.

Petitions should be sent directly to the Board of Appeals online or by mail. The preferred method of filing is online because this method provides a confirmation number. Online petitions are filed through the Board of Appeals website at www.boardofappeals.state.pa.us. The mailing address for the Board of Appeals is:

BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021

Petition is considered filed as of the postmark date. Meter dates or any other mark (except the USPS postmark) is not recognized. Failure to include any required information may result in a dismissal of your appeal.

COMPROMISE

The Board of Appeals will consider compromises of assessment and refund appeals. If you wish to propose a compromise, please complete and submit a Request for Compromise (DBA-10) with your petition or within 30 days from the date the petition is filed.

SPECIFIC INSTRUCTIONS

SECTION I

TAX INFORMATION

TAX TYPE APPEALED

Fill in the oval for the tax type being appealed. Administrative Appeals of Record such as revocation of a lottery license can be identified in Other.

TAX PERIOD BEGIN AND END DATES

Please clearly identify the tax period being appealed.

TYPE OF PETITION

Fill in only one oval for the type of petition. Do not mark both.

PETITION FOR REFUND

Provide refund form and amount requested. If the refund requested is for sales tax, provide requested amounts for PA tax refund. If applicable, provide amounts for Philadelphia tax refund or Allegheny County tax refund.

PETITION FOR REASSESSMENT/REVIEW

Provide notice number, notice mail date, tax assessment amount, and penalty/fees assessment amount. If the tax assessment amount and penalty/fees assessment amount have been paid in full, provide date paid.

CURRENT APPEALS AND AUDITS

If there are any current appeals or audit for this taxpayer or tax period, provide docket number, assessment number and/or audit assignment number. This section is applicable to petitions for refund and petitions for reassessment/review.

SECTION II

PETITIONER INFORMATION

SSN

Social Security number is required for Individual, Estate and Partnership appeals. Include Social Security number for each partner when providing list of partner names and addresses.



NOTE: 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.

ACCOUNT ID

Account ID Number is the number used to identify the tax account being appealed. Examples include the Sales Tax License Number, the Corporate Box Number, Estate File Number or Control Number.

FEIN

Federal Employer Identification Number is issued by the IRS to business entities. Complete this number if one has been assigned to you.

REVENUE ID

Departmental issued number assigned to each business entity with a filing requirement in PA.

SECTION III

REPRESENTATIVE INFORMATION

Representation by an attorney, CPA or other person is not required. Complete representative information only if Petitioner is represented by another person.

SECTION IV

SCHEDULING REQUEST

Hearings, if requested, are held in Harrisburg. Petitioner may request a phone conference in lieu of a hearing. It is at the Board's discretion whether to grant this request.

SECTION V

CORRESPONDENCE WITH BOARD OF APPEALS

Please select desired method of correspondence.



NOTE: Communication, including the board's final decision and order, may be transmitted to you or your representative via email, should you elect the email option. If you elect to receive communications via email, you and your representatives assume the responsibility for the confidentiality of the information contained in emails sent to and from the Board of Appeals. The commonwealth will not be held liable for the disclosure of any confidential information sent via email.

SECTION VI

ISSUES AND ARGUMENTS

Briefly state the issue(s) involved and explain in detail why relief should be granted. Additional pages may be attached, if necessary.

Any required appeal schedule should be submitted with the petition or within 30 days of the date that the petition is filed. Any evidence in support of the petition may be submitted with the petition but no later than 60 days from the date that the petition is filed.

SECTION VII

CERTIFICATION

All petitions must be signed by the Petitioner and/or Authorized Representative. A Power of Attorney (REV-677) must be submitted if the petition is only signed by the authorized representative.