



**pennsylvania**  
DEPARTMENT OF REVENUE

Board of Appeals  
10th Floor Strawberry Square  
Harrisburg, PA 17128-1021

**VENDOR ACKNOWLEDGEMENT OF SALES  
TAX INCORRECTLY CHARGED AND  
AGREEMENT TO PAY SALES AND USE TAX**

PLEASE PRINT OR TYPE

Vendor Name:

\_\_\_\_\_

Vendor Address:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP

Retailer Sales Tax License Number:

\_\_\_\_\_

Petitioner's Name:

\_\_\_\_\_

Petitioner's Address:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP

The above-named parties acknowledge that Vendor incorrectly charged sales tax to Petitioner on a nontaxable service. Petitioner now seeks a refund of the tax paid at the Board of Appeals. Vendor further acknowledges that as a party providing a nontaxable service, it is the consumer of the taxable personal property and services used in its business and is required to pay tax upon its purchase or use of all taxable personal property used in performing its nontaxable service. This includes the use of equipment.

As part of this acknowledgement, Vendor agrees to remit use tax on the taxable personal property and services used in providing its nontaxable service to Petitioner, including tax on the fair rental value of any equipment used in providing its nontaxable service. Vendor also agrees to extend the time limit for assessment of any tax, additions, penalty and interest relating to the transaction for which Petitioner seeks a refund pursuant to section 261 of the Tax Reform Code of 1971, 72 P.S. § 7261. Vendor further acknowledges that should it fail to remit the appropriate tax, then the Department of Revenue will assess such tax against Vendor, plus appropriate penalties and interest. Vendor and Petitioner hereby acknowledge that the Department may disclose relevant confidential information to all parties involved in order to support and confirm any refunds claimed.

Furthermore, Vendor and Petitioner affirm that this form and any attachment or statements made part of this form herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Vendor's Authorized Representative:

\_\_\_\_\_ (Signature)

\_\_\_\_\_ (Title) \_\_\_\_\_ (Date)

Petitioner's Authorized Representative:

\_\_\_\_\_ (Signature)

\_\_\_\_\_ (Title) \_\_\_\_\_ (Date)

Instructions: The original signed form should be filed with Petitioner's refund petition. The Petitioner must provide copies of all invoices showing the tax it contests. The Petitioner must also provide proof of payment of the contested tax. Refund petition forms (Form REV-65) may be downloaded from the Pennsylvania Department of Revenue's Web site, [www.revenue.state.pa.us](http://www.revenue.state.pa.us).