

# YOUR RIGHTS AS A TAXPAYER



Pennsylvania has a [Taxpayers' Bill of Rights](#) that ensures equity and fairness in tax administration and enforcement. The [Taxpayers' Bill of Rights](#) sets forth uniform procedures so that the [Pennsylvania Department of Revenue](#) treats all taxpayers equally and fairly. This publication outlines the department's responsibilities and provides an overview of the rights of taxpayers.

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## The Right to Quality Service

Taxpayers have the right to receive prompt, courteous and professional assistance. If you ever feel that you do not receive this type of assistance, please share your experience using our customer service feedback survey on our website, [www.revenue.pa.gov](http://www.revenue.pa.gov).

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## The Right to Be Informed

Taxpayers have the right to be informed and receive clear and easily understandable communication from the department.

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## The Right to Confidentiality

Taxpayers have the right to have their tax returns and other information kept secure and confidential. The department will not disclose taxpayer information unless authorized by the taxpayer or by law.

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## The Right to Retain Representation

Taxpayers have the right to retain an authorized representative, such as a CPA or an attorney, to represent them.  
(REV-677 -- Power of Attorney and Declaration of Representative).

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## The Right to Challenge the Department's Position and Be Heard

Taxpayers have the right to challenge any of the department's assessments. To appeal an assessment or certain decisions of the department, a taxpayer must file a petition with the [Board of Appeals](#). For your specific appeal timeframe, please reference your notice. Taxpayers may also request a refund if the request is made within the time limits provided by law. To request a refund, a taxpayer must also file a petition with the [Board of Appeals](#).

Department of Revenue Mission:

To fairly, efficiently, and accurately administer the tax laws and other revenue programs of the Commonwealth of Pennsylvania.

# ADVOCATE, AUDIT, APPEAL AND ENFORCEMENT



## TAXPAYER ADVOCATE

The Office of Taxpayers' Rights Advocate, or OTRA, is an office within the Department of Revenue that provides free and confidential assistance to taxpayers with Pennsylvania personal income tax and inheritance tax concerns that have not been resolved through normal, established procedures. The office's mission is to ensure that the department applies Pennsylvania laws fairly and equitably, and that the department does not hurt individual taxpayer rights. If you have been unsuccessful resolving your concerns, OTRA will provide assistance for taxpayers with concerns about the following:

- An issue with, or action by, the Department of Revenue that has not been resolved by normal, established procedures.
- A delay of more than 180 days.
- A response or resolution not received by the date promised.
- An action by the Department of Revenue that will cause a substantial hardship.

## AUDITS

The department will provide the taxpayer with a complete explanation of the audit findings for that individual taxpayer and their rights during the process. The department will:

- Prepare a written basis of the assessment of any additional tax determined from the audit.
- Act upon requests to resolve concerns that come up during the course of an audit.
- Allow taxpayers to make requests by going through the proper chain of command. This process starts by contacting the auditor's supervisor. The initial engagement letter will have the regional office contact information.
- Explain the taxpayer's right to appeal the assessment of any additional tax from the audit.

## APPEAL PROCEDURES

To appeal any assessment or certain decisions of the department or request a refund, a taxpayer must file an appeal with the Board of Appeals. The general timeframe to file an appeal with the Board of Appeals is 60 days from the mailing date of the notice. If a taxpayer is not satisfied with the decision of the Board of Appeals, they may file an appeal with the Board of Finance and Revenue. The general timeframe to file an appeal with the Board of Finance and Revenue is 60 days from the mailing date of the decision of the Board of Appeals. To appeal that decision a taxpayer may file with the Commonwealth Court of Pennsylvania within 30 days of the mailing date of the decision of the Board of Finance and Revenue. If the Board of Appeals or the Board of Finance and Revenue issue an order reflecting a compromise with the taxpayer, the compromise order

does not have any further appeal rights. For specific appeal timeframes, see REV-460 Time Limitations on the Filing of Petitions for Refund and REV-1799A Time Limitations on Filing Petitions for Appeal.

## ENFORCEMENT REMEDIES

If a taxpayer does not file a return, pay a tax amount due, or file a timely appeal of a tax balance, the department may take the following actions:

- Issue an assessment for a tax period if no return has been filed or if tax due was underreported.
- Contact a delinquent taxpayer in an attempt to resolve the amount due.
- Disclose, by publication or otherwise, the taxpayer's name or business name and tax balances as a result of a lien recorded in a county prothonotary's office.
- File a lien against the taxpayer and, in some cases, against the person(s) responsible for payment of the outstanding tax.
- Offset a federal personal income tax refund to satisfy outstanding Pennsylvania personal income tax balances.
- Garnish an individual's wages for taxes owed to the Commonwealth.
- Administratively freeze a taxpayer's bank account and take the funds for liened tax balances.
- Refer outstanding tax amounts to a collection agency or outside counsel. This process adds collection costs of up to 39 percent in addition to the amount due on the original tax balance.
- Deny a tax clearance certificate to a taxpayer applying for or requesting renewal of certain licenses, contracts, grants or corporate or bulk sale clearances.
- Deny or revoke a license issued by the department.
- Issue citations to taxpayers who sell, lease or provide services subject to Pennsylvania sales tax without a valid department license or taxpayers who underreport, fail to remit, or fail to file Pennsylvania employer withholding taxes.
- Seek to take property used in committing crimes related to cigarette taxes.
- Petition for citation personal representatives of, or recipients of property from, a decedent's estate who failed to file or remit inheritance tax or appear before the Orphans' Court.
- Refer a case to the Office of Attorney General for an action to take liened real and personal property of a taxpayer.
- Investigate and take action against, through the Courts of Common Pleas, delinquent taxpayers who break criminal laws.