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THOMAS W. WOLF
SECRETARY OF REVENUE
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GOVERNOR



IN THIS ISSUE:

- REVENUE PERSONNEL BULLETIN *page 1*
- TAXPAYER RIGHTS REGARDING TAX DISPUTES *page 2*
- ELECTRONIC FILING OF CORPORATE TAXES *page 3*
- TAX PROFESSIONAL E-SERVICES CENTER *page 3*
- 2007 FALL TAX SEMINARS SCHEDULE *page 4*
- 2007 FALL TAX SEMINARS AGENDA *page 5*

FAST FACT:

The Board of Appeals is the first level of appeals for taxpayers. All of its hearings are handled in an informal, non-adversarial manner at no cost to the taxpayer.

VISIT OUR WEB SITE AT:
www.revenue.state.pa.us

REVENUE PERSONNEL BULLETIN

The Pennsylvania Department of Revenue is pleased to announce the following senior level personnel appointments:



Raymond H. Cook was appointed to the position of Chief Information Officer.

As Chief Information Officer, Ray will be responsible for the IT consolidation efforts of the commonwealth and strategic IT planning, resource alignment, project and technology delivery responsibilities, combined with responsibility for participation, awareness and support of our Enterprise Technology vision.

Most recently, Ray was Director, Gartner Consulting (META Group/CAI) in Stamford, Connecticut. He has also been the Director of Information Technology for Keystone Industries in Camp Hill, and has held execu-

tive level positions with DoD Logistics Organization. Ray is a member of the Council of Supply Chain Management Professionals and the Project Management Institute.

Ray has a Master of Business Administration from the Pennsylvania State University and a Bachelor of Science from the United States Naval Academy.



Lauren A. Zaccarelli was appointed to the position of Chair, Board of Appeals.

As Tax Appeals Board Chair, Lauren will be responsible for overseeing the review of appeals filed by taxpayers contesting tax assessments, rebates, or settlements issued by the Department of Revenue.

Most recently, Lauren was the Director of the Legislative Liaison Office, Department of Revenue. She has also held the position of Vice-President for Health Initiatives, Communications and Advocacy with the American Heart Association, Pennsylvania-Delaware Affiliate, and has served as Executive Director for the Democratic Policy Committee and the Commerce and Economic Development Committee for the Pennsylvania House of Representatives, Assistant Counsel for the

Pennsylvania Infrastructure Investment Authority and the Democratic Floor Leader, Senate of Pennsylvania.

Lauren has a Master of Business Administration from Penn State Harrisburg, a Juris Doctor from the University of Pittsburgh, and a Bachelor of Music Education from the University of Michigan.

TAXPAYER RIGHTS REGARDING TAX DISPUTES

The commonwealth's tax laws require that taxpayers file all tax returns and pay any taxes that are owed. There are times, however, when the department determines that a required return has not been filed or a tax liability has been underreported or underpaid. In that case, the law imposes a duty on the department to enforce these obligations. The law also grants the taxpayer an opportunity to be heard through an appeals process.

Taxpayers' Appeal Rights

When the department issues a written assessment adverse to a taxpayer, the taxpayer has the right to file a petition with the Board of Appeals. Depending on the tax type, this petition is to be filed within a certain number of days from the mailing date of the department's assessment. The written notice from the department will specify the date by which a petition must be filed with the Board of Appeals. The appeal deadline date is very important and should be carefully observed, since the taxpayer's right to petition for relief without payment expires on this date. If no petition has been filed by this date, payment will be required. **Informal oral or written communications with department personnel may not serve as an appeal of a department assessment.**

The Board of Appeals is the first level of appeals for taxpayers. It provides the taxpayer with an opportunity to be heard either by written correspondence or a hearing. All of its hearings are handled in an informal, non-adversarial manner at no cost to the taxpayer. Although a taxpayer may choose to have representation by a CPA or attorney, such representation is not required. The Board processes appeals as expeditiously as possible by consistently applying the law and departmental regulations and policies. If the taxpayer disagrees with the Board's decision, an appeal may be filed with the Board of Finance and Revenue (BFR). An appeal from any decision of BFR may be filed with Commonwealth Court.

Procedure for Petitions for Refunds

If a taxpayer believes that he paid tax incorrectly or

overpaid taxes, he may file a petition for refund within three years of the date of payment unless a payment was made in full as a result of a department assessment. In that case, a petition for refund must be filed within six months of the date of the assessment. Except for Liquid Fuels taxes, all petitions for a refund are filed with the Board of Appeals. Petitions for refunds of Liquid Fuels tax paid by political subdivisions, farmers, and volunteer fire, ambulance or rescue squads should be filed with BFR.

Taxpayers' Complaints

If a taxpayer has a complaint about an action the department has taken in regard to Personal Income Taxes, Employer Withholding Taxes or Inheritance Tax, the department's Taxpayers' Rights Advocate may be contacted at the following address:

PA DEPARTMENT OF REVENUE
TAXPAYERS' RIGHTS ADVOCATE
LOBBY – STRAWBERRY SQUARE
HARRISBURG, PA 17128

The Advocate will facilitate a review of the complaint by working with the appropriate department personnel, or by issuing an assistance order, if appropriate under the circumstances. The mere review of a complaint by the Taxpayers' Advocate will not stop the time from running to file an appeal regarding a department assessment with the Board of Appeals.

For more information on the department's taxpayer rights, please review [REV-527](#) (Taxpayers' Rights Advocate) and [REV-554](#) (Commonwealth of Pennsylvania Department of Revenue Disclosure Statement of the Department's and Taxpayers' Rights and Obligations). For more information on the appeals process, please review [REV-23](#) (Practices and Procedures of the Board) and [REV-1799](#) (Time Limitations on the Filing of Petitions for Appeal).

ELECTRONIC FILING OF CORPORATE TAXES NOW AVAILABLE

Businesses can now electronically file their PA Corporate Tax Reports (RCT-101) and supporting schedules for tax year 2006. The PA Corporate Tax Report (RCT-101) is used to file the corporate net income, capital stock and foreign franchise and corporate loans taxes.

For a list of software vendors approved to prepare electronic corporate tax reports for Pennsylvania, go to the [e-Services Center](#) on the Revenue Web site. Software developers and products will be added to the list in alphabetical order as vendors are approved. You may contact the PA Department of Revenue at ra-mef@state.pa.us

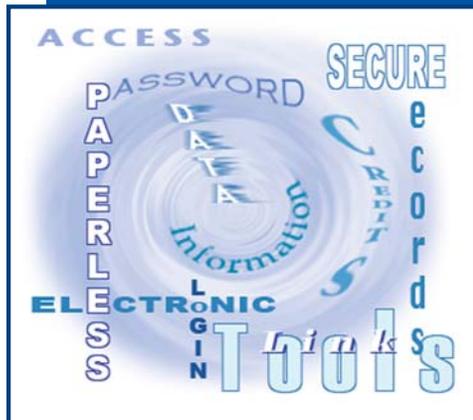
with questions about the status of a specific software developer.

For more information or questions about Pennsylvania's corporate e-file program, you can access the Department of Revenue's [Online Customer Service Center](#).



CLICK. ZIP. FAST ROUND TRIP.

TAX PROFESSIONAL E-SERVICES CENTER



Tax Professionals are encouraged to use the department's new Tax Professional e-Services Center for easy access to their client's tax information.

For questions concerning the Center, refer to the department's [Online Customer Service Center](#) or call (717) 787-1392.

2007 FALL TAX SEMINARS SCHEDULE

SPONSOR	DAY	DATE	CONTACT	SEMINAR LOCATION
Duquesne University School of Bus. and Admin. 701 Rockwell Hall Pittsburgh, PA 15282-0104	Tuesday	10-09-2007	Pat Police (412) 396-1643 police@duq.edu	Duquesne Union Hall Duquesne University Campus Pittsburgh, PA 15282-0104
Alvernia College Reading, PA	Thursday	10-11-2007	Alan D. Ross, CPA (610) 372-9911 Aross@RossCpa.com	Alvernia College Reading, PA 19603
Wilkes University Continuing Education Dept. 215 South Franklin Street Wilkes-Barre, PA 18766	Thursday	11-01-2007	Margaret Petty (570) 408-4460 Margaret.Petty@wilkes.edu	The Woodlands Inn and Resort Highway 315 Wilkes-Barre, PA 18766
Neumann College Continuing Education Dept. 1 Neumann Drive Aston, PA 19014-1298	Thursday	11-15-2007	Allison Jones (610) 358-4580 jonesa@neumann.edu	Neumann College Life Conference Center Aston, PA 19014-1297
Harrisburg Area Community College 3300 Cameron Street Road Harrisburg, PA 17110	Tuesday	11-27-2007	Non-Credit Registration Dept. (717) 780-2414 dgroot@hacc.edu	Rose Lehrman Arts Center Auditorium Harrisburg Area Community College 1 HACC Drive Harrisburg, PA 17110-2999
Penn State University Ogontz Campus 1600 Wood Land Road Abington, PA 19001	Wednesday	12-05-2007	Theresa Bloom (215) 881-7402 tmb17@psu.edu	Holiday Inn, Select 4700 Street Road Trevoese, PA 19053

2007 FALL TAX SEMINAR AGENDA

See Page 4 for Seminar Schedule Dates

TIME	TOPIC	PRESENTER
8:00 - 9:30 AM	INTRODUCTION & PERSONAL INCOME TAX UPDATES <ul style="list-style-type: none"> > PIT Tax Law Changes > Impact of Act 119 of 2006 > PA PIT Forms Changes > Miscellaneous Items Affecting PA PIT 	<i>David A. Braden, CPA Sylvia Olimpi or Donald Bianchi, CPA Bureau of Individual Taxes</i>
9:30 - 10:15 AM	PASS THROUGH BUSINESS UPDATES <ul style="list-style-type: none"> > Tax Benefit Rule > Non-Resident Withholding > Centralized Database > Health Insurance – S-Corps vs. Partnerships > S-Corp Acquisition Interest > Problem Areas 	<i>Mary Hubler Pass Through Business Office</i>
10:15 - 10:30 AM	Break	
10:30 - 11:15 AM	USE TAX VOLUNTARY COMPLIANCE PROGRAM AND OTHER VOLUNTARY COMPLIANCE INITIATIVES	<i>Kevin Milligan Enforcement, Planning, Analysis, and Discovery</i>
11:15 - 11:45 AM	STATE TREASURY DEPARTMENT <ul style="list-style-type: none"> > Bureau of Unclaimed Property > Annual Unclaimed Property Reporting: What, When and How Business Should Report 	<i>Calvin Gilchrist State Treasury Department</i>
11:45 - NOON	QUESTIONS AND ANSWERS	
Noon - 1:00 PM	Lunch	
1:00 - 2:00 PM	CORPORATION TAXES UPDATES <ul style="list-style-type: none"> > Act 119 Changes > Act 67 & Act 116 Changes > Fed/State e-file 	<i>Greg Skotnicki, John Naccarato, Jeffrey A. Creveling, Joseph Clover or Michael Answine, CPA Bureau of Corporation Taxes</i>
2:00 - 3:00 PM	SALES AND USE TAX UPDATES <ul style="list-style-type: none"> > Update - Tax Law & Court Decisions > Refund Petitions - Statute of Limitations > Aircraft Issues > Building Machinery and Equipment 	<i>Jeffery Snavelly, Esq. and Lora Kulick, Esq. Office of Chief Counsel</i>
3:00- 3:15 PM	Break	
3:15 - 4:15 PM	UNEMPLOYMENT COMPENSATION TAX UPDATES (LABOR AND INDUSTRY) <ul style="list-style-type: none"> > Relief from Charges and Their Effect on Rates > What's New in UC 	<i>Timothy McGarvey or Paul Bowes Labor and Industry</i>
4:15 - 4:30 PM	QUESTIONS AND ANSWERS	

In compliance with the Americans with Disabilities Act, the Department will make every effort to provide an alternative format to persons with disabilities about the content of the seminars.