



BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021

TIME LIMITATIONS ON THE FILING OF PETITIONS FOR REFUND

TAX TYPE	TIME LIMITATIONS
<p><u>Taxes covered under Act 7</u></p> <p>Cigarette Tax Corporation Tax Personal Income Tax/Employer Withholding Sales, Use and Hotel Occupancy Tax (state and local) Public Transportation Assistance Fund</p>	<p>A petition for refund of a tax payment must generally be made within three years of the payment.</p> <p>Exceptions to the three-year time limit are as follows:</p> <ul style="list-style-type: none"> • A petition for refund of monies paid as a result of an assessment, determination, settlement or appraisal must be filed within six months of the actual payment of tax. • If a credit is not granted by the department's audit report, a petition for refund of any monies paid within the audit period must be filed within the later of six months of the mailing date of the department's notice of audit assessment, determination or appraisal or three years of the date of payment.
Inheritance Tax	A petition for refund must be made within three years of the date of payment, the date of the notice of assessment or the date the tax becomes delinquent.
Shares Tax	A petition for refund of shares tax must be filed within two years of the tax payment or settlement, whichever is later (72 PS § 1104.1).
Motor Fuel Taxes	See reverse for time limitations by type of petitioner.

An appeal to the Board of Finance and Revenue must be made within 90 days of the mailing date of the Board of Appeals decision.
An appeal to Commonwealth Court must be made within 30 days of the mailing date of the Board of Finance and Revenue decision, except for inheritance tax appeals, which must be made to the Orphans' Court within 30 days of the mailing date of the Board of Finance and Revenue decision.

PA DEPARTMENT OF REVENUE
BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021
Telephone (717) 783-3664
Online at:
www.boardofappeals.state.pa.us

PA DEPARTMENT OF REVENUE
BUREAU OF MOTOR FUEL TAXES
PO BOX 280646
HARRISBURG PA 17128-0646
Telephone (717) 783-9356

BOARD OF FINANCE AND REVENUE
TREASURY DEPARTMENT
4TH FLOOR RIVERFRONT
OFFICE CENTER
1101 S FRONT ST
HARRISBURG PA 17104-2516
Telephone (717) 787-2974

COMMONWEALTH COURT OF PA
601 COMMONWEALTH AVE
SUITE 2100
HARRISBURG PA 17106-9185
Telephone (717) 255-1600

Appeals must be received by the Board or postmarked by the U.S. Postal Service within the prescribed time period.

The Petition File Date of an Electronic Petition will be the date the petition was submitted over the Internet or the fax. This means that you will have until 12:00 Midnight Eastern Time to file a petition for it to be considered filed on a specific date.

MOTOR FUEL TAXES REFUNDS

Type of Petitioner	Type(s) of Tax	When to File Petition for Refund	Where to File
PA Political Subdivisions; Non Profit-Non Public Schools (K-12); Second Class Port Authorities	Liquid Fuels and Fuels Tax (Includes Oil Company Franchise Tax)	By March 31 for the preceding calendar year	Board of Finance and Revenue
Volunteer Fire Companies; Volunteer Ambulance Associations; Volunteer Rescue Squads	Liquid Fuels and Fuels Tax	By Sept. 30 for the preceding year ended June 30	Board of Finance and Revenue
Agricultural/Farming	Liquid Fuels and Fuels Tax	By Sept. 30 for the preceding year ended June 30	Board of Finance and Revenue
Agricultural Power Takeoff	Liquid Fuels and Fuels Tax	Within 60 days following the end of the quarter	Bureau of Motor Fuel Taxes, Use form DMF-75
PA Registered Distributor	Liquid Fuels and Fuels Tax	Within three years of tax payment	Bureau of Motor Fuel Taxes
PA Non-Registered Dealer	Liquid Fuels and Fuels Tax	Within three years of tax payment	Bureau of Motor Fuel Taxes Assignment of Right Use form REV-568
User of Undyed Diesel or Undyed Kerosene in Truck Refrigeration Unit	Liquid Fuels and Fuels Tax	Within 60 days following the end of the quarter	Bureau of Motor Fuel Taxes Use form REV-643
PA Rural Electric Cooperative	Liquid Fuels and Fuels Tax	Within three years of tax payment	Bureau of Motor Fuel Taxes
Bus Company	Oil Company Franchise Tax paid on undyed diesel or kerosene used in the operation of motorbuses in Pennsylvania	Quarterly, on or before the last day of the month following the end of each calendar quarter	Bureau of Motor Fuel Taxes Use form REV-642
Motor Carriers	Motor Carriers Road Tax (Refund of Excess Credit)	Within four years of the end of the quarter for which refund is requested. Quarterly refunds recommended.	Bureau of Motor Fuel Taxes Indicate request for quarterly refund on form IFTA-100
Motor Carriers	Motor Carriers Road Tax (Refund of Overpayment)	Within four years of the date of the overpayment	Bureau of Motor Fuel Taxes