

**pennsylvania**

DEPARTMENT OF REVENUE

BOARD OF APPEALS

PO BOX 281021

HARRISBURG PA 17128-1021

717-783-3664

**BOARD OF APPEALS  
PETITION FORM**

FOR INTERNAL USE ONLY

**SECTION 1.****TAX INFORMATION** Sales/Use Tax  Employer Withholding  Corporation Tax  Personal Income Tax  Other \_\_\_\_\_

Account ID \_\_\_\_\_ Federal Employer ID (FEIN) \_\_\_\_\_ Revenue ID \_\_\_\_\_

Tax Period: Begin \_\_\_\_\_ End \_\_\_\_\_

Is this a petition for refund?  Yes  No If yes,  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 \$ \_\_\_\_\_

Are there any current appeals or audits for this taxpayer or tax period?  Yes  NoIf yes, please provide relevant docket number \_\_\_\_\_ assessment number \_\_\_\_\_  
and/or audit assignment number \_\_\_\_\_Is this a petition for reassessment/review of tax, penalty and/or interest?  Yes  No

Notice Number \_\_\_\_\_ Notice Mail Date \_\_\_\_\_ Tax Assessment Amount \$ \_\_\_\_\_

Penalty/Fees Assessment Amount \$ \_\_\_\_\_ Paid  Yes  No If paid, date paid \_\_\_\_\_**SECTION 2.****PETITIONER INFORMATION** Corporation  Individual  Partnership (Attach a list of partners and addresses.)  Other \_\_\_\_\_ Estate Date of Death \_\_\_\_\_ (required for estates & personal income tax fiduciary appeals.)

Business Name \_\_\_\_\_

Trade Name \_\_\_\_\_

Individual Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

Social Security Number \_\_\_\_\_ **PRIVACY NOTIFICATION:** 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.

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

Country \_\_\_\_\_ ZIP Code +4 \_\_\_\_\_ Website \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Contact Person \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

**SECTION 3.****REPRESENTATIVE INFORMATION**

Representation by an attorney, CPA or other person is not required. However, if so represented, complete this area.

Business Name \_\_\_\_\_

Individual Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

Country \_\_\_\_\_ ZIP Code +4 \_\_\_\_\_ Website \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Contact Person \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

**FOR INTERNAL USE ONLY**

DOCKET # \_\_\_\_\_ EXAMINER \_\_\_\_\_ PETITION DUE \_\_\_\_\_

**SECTION 4.****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 5.****CORRESPONDENCE WITH THE BOARD OF APPEALS**

Communication, including the board's final decision and order, may be transmitted to you or your representative via email, should you elect so below. 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.

Send correspondence to (select only one):  Petitioner or  Representative

Send correspondence via (select only one):  U.S. Mail or  Email

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

**SECTION 6.****ISSUES**

Itemize the issue(s) involved. What is the subject of appeal?

**SECTION 7.****ARGUMENTS****SECTION 8.****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.

**SECTION 9.****SIGNATURES**

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 and Title \_\_\_\_\_

Petitioner's Signature \_\_\_\_\_ Date \_\_\_\_\_

Representative's Name and Title \_\_\_\_\_

Representative's Signature \_\_\_\_\_ Date \_\_\_\_\_

# Instructions for REV-65

## Board of Appeals Petition Form

REV-65 IN (BA+) 04-17

### GENERAL INFORMATION

- Please type or print neatly in blue or black ink.
- Please attach a copy of the notice being appealed.
- Petitions should be sent directly to the Board of Appeals by mail, online or fax.
- 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](http://www.boardofappeals.state.pa.us).
- The Board of Appeals fax number for petitions is (717) 346-2011. The Board cannot confirm receipt of faxes.
- The mailing address for the Board of Appeals is:  
**BOARD OF APPEALS  
P.O. 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.

### SPECIFIC INSTRUCTIONS

#### Sections 1 and 2: Tax Information and Petitioner Information

- Please identify tax type being appealed. Administrative Appeals

of Record such as revocation of a lottery license can be identified in Other.

- 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.
- Federal Employer Identification Number is a number issued by the IRS to business entities. Please complete this number if one has been assigned to you.
- Revenue ID number: Departmental issued number assigned to each business entity with a filing requirement in PA.
- Please clearly identify the tax period being appealed.
- Please clearly identify the type of appeal by checking whether it is a petition for refund or a petition for reassessment/review (do not check both).
- Please identify the refund amount in the appropriate space.
- Please identify the tax assessment amount and penalty/fees assessment amount in the appropriate space.
- Please identify any audit assignment numbers, if applicable.

#### Sections 3, 4 and 5: Representative Information, Scheduling Request and Correspondence

- Please complete Representative information only if Petitioner is represented by another person.

- 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.
- Please check desired method of correspondence.

#### Sections 6 and 7: Issues and Arguments

- Briefly state the issue(s) involved.
- Explain in detail why relief should be granted.
- 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.
- Additional pages may be attached.

#### Section 8: Request for Compromise

- A compromise may be proposed.
- Please submit a copy of a Request for Compromise (DBA-10) with the petition or within 30 days of the filing of a petition.

#### Section 9: Signature

- 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.