

## REALTY TRANSFER TAX BULLETIN 2010-01

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### Realty Transfer Tax “Application for Refund” Procedure

The Department of Revenue (“department”) is issuing this Bulletin to outline the Pennsylvania Realty Transfer Tax “Application for Refund” procedure. The application procedure provides an expedited refund process without the need for a formal petition to be filed with the Board of Appeals.

(a) **General.** An application for refund is an informal administrative process for requesting a refund of Realty Transfer Tax. This process is an alternative to the petition for refund process. Except as provided in paragraph (f) below, an application for refund does not replace the petition for refund process, nor does it toll any statute of limitation for filing a petition for refund.

(b) **When permitted.** A taxpayer may file an application with the department’s Bureau of Individual Taxes (“BIT”) for a refund of Realty Transfer Tax paid only to the county Recorder of Deeds and not directly to the department.

(c) **When not permitted.** An application for refund should not be filed with the BIT nor will the BIT consider any application for refund of Realty Transfer Tax paid as the result of an assessment. A taxpayer must file a petition for reassessment to challenge an assessment of tax or a petition for refund to obtain a refund of Realty Transfer Tax paid as the result of a tax assessment. In addition, an application for refund of local municipal or school district Realty Transfer Tax will not be considered. Contact local tax authorities.

(d) **Form.** The application for refund shall be filed on the “Application for Refund Pennsylvania Realty Transfer Tax” form REV-1651 available on the department’s website at:

[http://www.revenue.state.pa.us/portal/server.pt/document/628215/rev-1651\\_fillin\\_pdf](http://www.revenue.state.pa.us/portal/server.pt/document/628215/rev-1651_fillin_pdf)

(e) **Time and place for filing.** An application shall be filed with the BIT within three (3) years of the date of payment of the tax. See form for mailing instructions.

(f) **Non-processible applications.** If the BIT cannot process an application due to lack of information or the BIT determines that a refund may not be warranted, the BIT will refer the application to the department’s Board of Appeals for consideration under the Board’s petition for refund procedures. The taxpayer will be notified of the referral. Any such application presented to the Board will be considered a petition for refund and will be deemed to be filed with the Board on the date the BIT received the application for refund. The Board may require the filing of additional forms, documentation, information and evidence as in other cases of petitions for refund.