



# TIME LIMITATIONS ON FILING PETITIONS FOR APPEAL

TYPE OF TAX	APPEAL TO BOARD OF APPEALS	APPEAL TO BOARD OF FINANCE & REVENUE	APPEAL TO COMMONWEALTH COURT
Sales and Use (State and Local) Public Transportation Assistance Fund Cigarette Corporation (Adjustments) Personal Income and Employer Withholding Realty Transfer Tax	Within 60 days of assessment mailing date.	If petition filed with Board of Appeals on or before 12/29/2017, within 90 days of mailing date of Board's decision and order.  If petition filed with Board of Appeals after 12/29/2017, within 60 days of mailing date of Board's decision and order.	Within 30 days of mailing date of Board of Finance and Revenue's decision.
Denial of Amended Corporate Net Income Tax Report or RCT-101 Motor Carrier Liquid Fuels and Fuels	Within 90 days of determination or notice mailing date.	Within 60 days of mailing date of Board's decision and order.	Within 30 days of mailing date of Board of Finance and Revenue's decision.
Malt Beverage Property Tax Rent Rebate	Within 90 days of determination or notice mailing date.	Within 90 days of mailing date of Board's decision and order.	Within 30 days of mailing date of Board of Finance and Revenue's decision.
Inheritance Tax	Within 60 days of receipt of appraisalment.	To Orphans Court within 60 days of receipt of Board's decision and order.	Within 30 days of mailing date of Board of Finance and Revenue's decision.
Sales Tax Bond	Five days after receipt of notice.		Within 30 days of mailing date of Board of Finance and Revenue's decision.

**ADDRESSES:**

Online Petition Center  
**www.boardofappeals.state.pa.us**  
 or  
 Visit the department's website  
**www.revenue.pa.gov**

PA DEPARTMENT OF REVENUE  
 BOARD OF APPEALS  
 PO BOX 281021  
 HARRISBURG PA 17128-0121  
 TELEPHONE 717.783.3664

COMMONWEALTH OF PENNSYLVANIA  
 BOARD OF FINANCE AND REVENUE  
 1101 SOUTH FRONT STREET SUITE 400  
 HARRISBURG PA 17104-2359  
 TELEPHONE 717.787.2974

COMMONWEALTH COURT OF PA  
 601 COMMONWEALTH AVENUE SUITE 2100  
 HARRISBURG PA 17106-9185  
 TELEPHONE 717.255.1650