

**PETITION FOR REFUND INSTRUCTIONS  
OTHER TOBACCO PRODUCTS TAX**

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Follow the instructions below and use the enclosed appeal schedule when filing a petition for refund of Other Tobacco Products Tax with the Board of Appeals. Please note, these instructions are intended to provide *general* guidelines applicable to Other Tobacco Tax Petitions for Refund filed with the Board of Appeals pursuant to [Tobacco Products Tax Bulletin 2018-01](#). Failure to provide any of the information requested in Sections I-III below may result in the dismissal of your petition.

**SECTION I: DESCRIBE THE TRANSACTION**

The following transaction information is required for every transaction requesting a refund of tax. If the petition for refund contains multiple contested transactions, the enclosed appeal schedule is also required (preferably in electronic format). Additionally, copies of invoices and/or receipts documenting this information must be provided.

1. Vendor Name.
2. Invoice Number.
3. Invoice Date.
4. Description of Purchased Item as **detailed on invoice** (and not the factual basis for the refund).
5. Total Invoice Amount
6. Invoice Amount Before Other Tobacco Products Tax.
7. Invoice Tax is Other Tobacco Products Tax Charged by Vendor.

**SECTION II: DEMONSTRATE YOU PAID TAX ON THE TRANSACTION**

The following **tax** payment information is required for every transaction in which the refund of tax is requested. Additionally, copies of cancelled checks, receipts, bank statements, credit card statements, or wire transfer confirmations verifying that tax was paid are also required.

8. Type of tax paid (V= Other Tobacco Products Tax Paid to Vendor & S= Self-Reported & Remitted Other Tobacco Products Tax).
9. Method of Tax payment (i.e. check, money order, wire transfer confirmation, cash).
10. Date the tax was paid.
11. Self-Reported Other Tobacco Products reported and paid to the Commonwealth of Pennsylvania.

**SECTION III: REFUND REQUESTED AMOUNT**

12. Amount of other tobacco product tax refund requested

**BOARD USE ONLY**

This section will be used by the Board in its review of the petition. These columns should remain blank.

**SECTION IV: ADDITIONAL INFORMATION**

In some instances, additional information may be necessary to establish that a Petitioner is entitled to the requested relief. Where possible such information should be provided in conjunction with the initial filing. Additional information may also be requested if deemed necessary by the Board.