

**PETITION FOR REFUND INSTRUCTIONS
SALES AND/OR USE TAX SUMMARY APPEAL SCHEDULE**

SALES AND USE TAX BULLETIN 2017-01

The following instructions are for the completion of preliminary appeal schedule because of Sales Tax Bulletin 2017-xxx. Any petitioner may include this form when filing a petition for refund of Sales and/or Use tax with the Board of Appeals. This form is required to be filed with any petition for refund when the amount of refund requested is \$100,000. Failure to file the preliminary appeal schedule, when required, will result in a request for the complete sales and use tax appeal schedule. In determining whether a petitioner has requested a refund of \$100,000 or more, the Board may consider all petitions filed within one year as a refund request.

This preliminary schedule is requesting a list of the issues, the estimated number of transactions per issue, the estimated dollar amount per issue and the calendar year for which the issues/transactions occurred. Examples of issues would be the resale exemption, computer services, direct use etc. The appeal schedule is requiring the year in which transactions involving those issues occurred, the number of transactions per issue, and the dollar amount per issued. The total dollar amount in this schedule must match the total dollar amount of the refund requested. Failure for the amount requested on the petition to match with the total dollar amount on the preliminary appeal schedule will result in a request for the complete sales and use tax appeal schedule.

This preliminary schedule is not required for petitions of refund filed pursuant to Section 247 and 247.1 of the Tax Reform Code, 72 P. S. §§ 247, 247.1 (prepayment of tax and refund of sales tax attributed to bad debt)