



BOARD OF APPEALS

Sales and Use Tax Appeals: Supporting Documentation

Required Information as applicable to your appeal

Copy of complete invoice for all purchase transactions, in the order as they appear on the appeal schedule; or provide appeal schedule with invoice copies hyperlinked* using the invoice number. Make every effort to submit invoices in a single submission.

-If only certain items on an invoice is at issue, identify the specific items on the and reconcile to tax paid and refund requested

-If only certain items on the invoice are subject to tax and these items are not identified on invoice, the vendor shall provide reconciliation of taxed items and sales tax charged

-If sales tax charged is not shown on invoice as PA sales tax and a vendor address or customer sell to or ship to address is out of state, provide affidavit from vendor as to PA sales tax collected and remitted; include vendor sales tax account number

-Electronic invoices shall be corroborated by statement from the vendor as to product purchased and amount of PA sales tax collected and remitted

Refund request of reported/remitted sales tax shall be documented by appropriate evidence including, but not limited to, sales invoice, credit memo, exemption certificate, and detail accrual records reconciled to tax reported for the period tax was remitted as well as the period of account adjustment and issuance of credit memo. Sales tax claimed as billed in error must be shown as refunded or credited to the customer.

Detailed description of Petitioner's business operations, as applicable.

Detailed description of each product or service not readily apparent; provide supporting documentation such as catalog cuts.

Detailed description of the process in which items were used, installed, repaired, maintained, etc.; i.e. a limited exemption such as claimed direct use in an exempt process, must be supported by a step by step description of the process, list of raw materials used, equipment used and specifics as to how the item is used in or during that process.

Detailed description of methodology and documentation to support an allocation of use by process, distribution method, location, etc.

Proof of delivery location for items argued as shipped directly out of state. A mail to/ship to address on an invoice is not sufficient without corroborating evidence

Copy of all contracts and agreements, including construction, software licenses, maintenance or support, help supply, consulting, or other services.

Utility refund requests shall include detail of actual utility usage separately shown for each meter and a usage analysis for each piece of equipment. Provide a detailed step by step process of the manufacturing process and description of how each piece of equipment is used in the process.

Argument of resale shall be supported by copies of sales invoices.

Any other documentation or information pertaining to the specific issues, arguments and transactions that you wish to submit or which may be requested by the Board.

Proof of payment

For each refund or reassessment transaction with an argument of tax paid or remitted, submit proof of payment documentation to verify amount and date of payment/remittance. Reconcile all documentation to requested refund. Verify that no credit, correction or reversal occurred on any transaction claimed. All transactions must be verified as paid/remitted within the statutory period allowed by law, 72 P.S. § 10003.1.

Proof of payment shall consist of:

Use tax transaction- detail tax accrual records in searchable electronic format for all periods at issue; reconcile detail list to each return filed and amount remitted; provide copy of return(s). Label or highlight every transaction at issue.

Sales tax transaction-

Copy (front and back) of cancelled check; if check and invoice amounts differ, provide a copy of the check voucher or documentation to support tax paid; reconcile any differences

Or, a bank statement, which includes a printout of the check showing amount and date the check cleared; reconcile to invoice amount

For electronic payment submit a copy of the actual transmittal confirmation or bank statement directly from the bank, showing the cleared electronic payment, in addition to any internal payment voucher. Reconcile individual invoices to transmittal or bank statement, accounting for subsequent bank adjustments to any transmittal. A voucher, memo, or other internal document alone from Petitioner's accounting system is not sufficient proof of payment.

General Guidelines

All submissions sent separately from the original petition must be clearly identified with the assigned docket number or electronic filing confirmation number and the Petitioner's name

Assure each invoice/payment document is readable, readily identifiable and relevant to transaction

Submit information in a complete and orderly fashion, via mail, email or portable data storage device; *hyperlinked data submitted with the schedule on CD/flash drive is preferred; for Board review, please hyperlink data to DVD RW Drive(D:)

Do NOT email downloadable .zip files nor provide links to stored files

Do NOT compress files nor password protect individual documents submitted via portable or electronic media; a one-time password protect may be added to a device; other security features or requirement to download may cause the device to be unreadable by the Department

Do NOT use staples when submitting paper documents

DO obscure all horizontal bar codes printed on any document submitted in paper format; this assures proper scanning of documents to the appropriate docket

Please be advised that all evidence submitted in conjunction with any appeal the property of the Commonwealth of Pennsylvania and **will not be returned.**