HOW CAN I AVOID TAX PROBLEMS?
Be an informed citizen. Have a complete understanding of your tax liabilities relating to both your personal finances and business activities.

DOES THE PA DEPARTMENT OF REVENUE PROVIDE INFORMATION TO TAXPAYERS?
Yes, the PA Department of Revenue publishes, bi-monthly, a PA Tax Update newsletter. You may obtain a copy or be placed on the Department's mailing list by calling (717) 787-6960. The TT number for taxpayers with special hearing and speaking needs is 1-800-447-3020. The following is a list of phone numbers which you may call to have specific questions answered:

SALES TAX
Sales Tax Account Liability..............................................................................(717) 787-8326
Taxability of an Item ....................................................................................... (717) 787-1064
Licensing and Account Maintenance...............................................................(717) 772-2340

EMPLOYER TAX
Employer Tax ..................................................................................................(717) 783-5271

USE TAX
Aircraft, Watercraft, Motor Vehicles, Miscellaneous.........................................(717) 772-2960

CORPORATION TAXES
Taxing Division ................................................................................................(717) 783-6031
Accounting Division .........................................................................................(717) 705-6225

OTHER TAXES
Personal Income Tax ..................................................................................... (717) 787-8201
Inheritance Tax .............................................................................................. (717) 787-8201
Realty Transfer Tax ....................................................................................... (717) 787-8201
Cigarette Tax ................................................................................................. (717) 783-9374
Malt Beverage ............................................................................................... (717) 783-9354
Small Games of Chance ............................................................................... (717) 787-8275
Motor Fuel Taxes .......................................................................................... (717) 787-8201
Motor Carrier ..................................................................................................(717) 705-5460
Liquid Fuels .................................................................................................... (717) 783-0324
IFTA Hotline .......................................................................................1-800-482-4382 (IFTA)
WHOM DO I CONTACT IF I FEEL THE TAX PAID WAS INCORRECT OR THE ASSESSMENT ISSUED IS IN ERROR?
If you wish to appeal an assessment, settlement, determination, etc., or request a refund, a petition must be filed with the Board of Appeals at the following address:

PA Department of Revenue Board of Appeals
P.O. Box 281021
Harrisburg, PA 17128-1021
Telephone: (717) 783-3664
Fax: (717) 787-7270

Forms can be ordered or faxed from the 24-hour FACT and Information line at 1-888-728-2937, or for taxpayers without touchtone phone service (1-800-362-2050). Within local Harrisburg Area, taxpayers can call (717) 787-8094 or contact the Board of Appeals at the number above.

WHEN SHOULD I CONTACT THE BOARD OF APPEALS?
The Notice of Assessment received by the taxpayer should specify the time in which an appeal must be filed with the Board of Appeals. Furthermore, petitions for refund must be filed within the time frame as provided for by the statute governing the tax requested for refund. Petitions are considered timely filed if received by the Board or postmarked by the U. S. on or prior to the final day prescribed for filing.

WHAT IS THE BOARD OF APPEALS?
The Board of Appeals was established as a unit within the Department of Revenue responsible for the review of appeals filed by taxpayers contesting tax assessments or settlements issued by the Department.

The Board has original jurisdiction over all petitions for refunds except for refunds of liquid fuel taxes paid by political subdivisions, farmers, nonpublic schools not operated for profit, volunteer fire companies, volunteer rescue squads, volunteer ambulance services, users of liquid fuel in propeller driven aircraft or engines and agencies of the Federal Government, agencies of the Commonwealth and the Boat Fund of the PA Fish and Boat Commission. The Board's main office is in Harrisburg with smaller satellite offices in Pittsburgh and Philadelphia.

WHAT ARE THE PRACTICES AND PROCEDURES OF APPEALS?
A taxpayer filing an appeal may appear on his own behalf or be represented by someone else with the required technical knowledge. There is no requirement that the Petitioner be represented by an accountant, attorney or other representative. However, a Petitioner's representative must be authorized in writing to represent the Petitioner before the Board of Appeals.

The Board of Appeals will review evidence submitted and conduct hearings, as necessary, to decide the merits of the Petitioners appeal. It is important to note that the burden of proof shall be with the Petitioner on all issues except fraud.

HOW ARE HEARINGS SCHEDULED BEFORE THE BOARD AND HOW ARE THEY CONDUCTED?
Hearings before the Board are scheduled at the Petitioner's request or as required by the Board. Hearings will be conducted by a member of the Board or by a designated Hearing Officer.
In corporation tax and cigarette tax hearings, a representative of the Auditor General's Department will be in attendance. Hearings are informal and it is not necessary to have professional representation. However, witnesses will give testimony under oath and the proceedings may be recorded as part of the record. Adequate pre-hearing preparation will expedite the proceedings.

WHAT IF I CANNOT ATTEND THE SCHEDULED HEARING?
Hearings may be postponed, but the request for continuance must be in writing and received by the Board five (5) business days prior to the scheduled hearing date. Such requests will be granted at the discretion of the Board.

WILL THE BOARD NOTIFY ME OF THEIR ACTION?
Yes, the Board will issue a written decision which may include Findings of Fact and Discussion of Law. This written decision will be signed by one or more members of the Board except for corporation taxes and cigarette tax which are subject to audit and approval by the Department of the Auditor General.

WHAT DO I DO IF I DISAGREE WITH THE DECISION OF THE BOARD OF APPEALS?
If you disagree with the Board's decision, an appeal may be filed with the Board of Finance and Revenue for all taxes except Inheritance Tax. Rules governing appeals to the Board of Finance & Revenue should be consulted, particularly with respect to the deadlines for filing timely. For Inheritance Tax, you must file an appeal with the Court of Common Pleas, Orphan's Court Division, in the appropriate county.