

PART IV. BOARD OF FINANCE AND REVENUE

Chap. **701.** **SPECIAL RULES OF ADMINISTRATIVE PRACTICE AND PROCEDURE** **701.1** **Sec.**

CHAPTER 701. SPECIAL RULES OF ADMINISTRATIVE PRACTICE AND PROCEDURE

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Authority

The provisions of this Chapter 701 issued under section 6 of The Fiscal Code (72 P. S. § 6), unless otherwise noted.

Source

The provisions of this Chapter 701 adopted May 30, 1975, effective May 31, 1975, 5 Pa.B. 1407, unless otherwise noted.

§ 701.1. Definitions.

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

Board—Board of Finance and Revenue.

§ 701.2. Petitions for refunds.

Petitions for refund or review shall be filed with the Board of Finance and Revenue, Room 130, Finance Building, Harrisburg, Pennsylvania 17120. The Board will not require any form of petition for refunds or review, subject to the following specific requirements:

- (1) When the Legislature has stated a period of time within which a person, corporation or other entity may petition this Board, it shall be construed that the petition is timely only if the petition is physically received at the office of the Board within such period.
- (2) Every petition must be supported by an affidavit that:
 - (i) It is not made for the purpose of delay.
 - (ii) The facts therein set forth are true. The affidavit must be notarized by a Notary Public or similar public official.

(3) If Petitioner is a corporation, joint stock association, or limited partnership, the affidavit must be made by one of the principal officers or authorized employe or member of the corporation, joint stock association or limited partnership.

§ 701.3. Separate notarized petitions.

(a) Separate notarized petitions shall be filed with the Board for each year and each class of tax and for each claim for which refund or review is requested. A letter, telegram or similar communication will not be treated as though it were a petition in order to toll any statutory time-of-filing requirement. Petitions requesting less than \$100 will be accepted and processed without notarization.

(b) Every petition for refund of taxes shall include a statement that the account being petitioned has been paid in full. A petition for cash refund, in addition, must include a statement that no other monies are due or owing the Commonwealth and all tax accounts are paid in full.

(c) Every petition for refund or review filed with the Board shall set forth the facts and points of law on which the petitioner relies. Any evidence in support of the petition shall be submitted simultaneously with the petition or as promptly as possible thereafter. All evidential material shall be submitted prior to five working days of the hearing date.

§ 701.4. Place of hearing.

The Board will hold regular meetings for the purpose of conducting hearings in the Board Hearing Room, 132 Finance Building, Harrisburg, Pennsylvania 17120. The date and hour will be fixed by the Board. Prior to the hearing, notice will be forwarded to petitioner or its representative.

§ 701.5. Attendance at the hearing by the petitioner.

The petitioner or an authorized representative shall notify the Secretary of the Board as to whether or not they will attend the hearing or request the Board to act on the petition in their absence.

§ 701.6. Persons allowed before the Board.

(a) The Board may require in any case that a power of attorney, signed and executed by the petitioner or claimant, be filed with the Board before recognizing any person or persons as representing the petitioner or claimant.

(b) Only an attorney at law representing any petitioner or other applicant in any proceeding before the Board, or an applicant acting in his own behalf, shall be permitted to raise any legal question in any petition or application filed with the Board or to argue or discuss any legal questions at a hearing before said Board.

(c) The Board, for cause shown to it, may deny temporarily or permanently the privilege of practicing before it in any capacity to any person who is found, after notice and due hearing:

- (1) Not to possess the requisite qualifications to represent others before the Board.
- (2) To be guilty of a breach of the appropriate professional Canon of Ethics with respect to any matter before the Board.
- (3) To have knowingly falsified any information or representation made to the Board.
- (4) To have been guilty of any acts before the Board which demonstrate incompetence, bad faith, or dishonesty.
- (5) To represent any person before the Board where such representation constitutes a conflict of interest.
- (6) To have used confidential information obtained as or from an employe of the Commonwealth in representing a client before the Board.
- (7) To otherwise have engaged in unethical or improper conduct before the Board.

§ 701.7. Continuances.

Granting of continuances, for cause shown, will be discretionary with the Board.

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