



BOARD OF FINANCE AND REVENUE

NOTICE

The enclosed Board of Finance and Revenue Order ("Order") is a "final order" for purposes of appeal to Commonwealth Court.

APPEAL TO COURT -- If you are dissatisfied with the enclosed Order, you may appeal to the Commonwealth Court of Pennsylvania ("Court") by filing a Petition for Review with the Court within the time specified by Rule 1571(b) of the Pennsylvania Rules of Appellate Procedure. Appeals to the Court should be addressed to the filing office as follows:

Commonwealth Court of Pennsylvania
Pennsylvania Judicial Center
601 Commonwealth Ave., Suite 2100
P.O. Box 69185
Harrisburg, PA 17106-9185

The Court's telephone number is 717.255.1600.

REQUEST FOR RECONSIDERATION -- If you think that the Order contains a misstatement of fact or law based on evidence previously submitted, you can request that the Board reconsider its Order by filing a written Request for Reconsideration with the Board within 15 days from the mailing date indicated on the Order. The Request for Reconsideration must be submitted to the Board electronically at bfr@patreasury.gov, via facsimile at 717.783.4499 or at the following address:

Board of Finance and Revenue
Riverfront Office Center
1101 South Front St., Suite 400
Harrisburg, PA 17104-2539

A copy of the Request for Reconsideration must be provided to the Department of Revenue ("Department") electronically at RA-RVOCBFRNOTIF@pa.gov or at the following address:

Pennsylvania Department of Revenue
Office of Chief Counsel
Attn: BF&R Reconsideration Request
10th Floor, Strawberry Square
Harrisburg, PA 17128-1061

Please be aware that the Department also has the right to file a Request for Reconsideration and must provide Petitioner (or Petitioner's representative) with a copy of the Request for Reconsideration.

Important: A Request for Reconsideration is not a substitute for a Court appeal. When a Request for Reconsideration is filed, the Board will respond within five business days advising both the Petitioner and the Department that either: 1) the Request for Reconsideration is denied and the Board will not issue

a Reconsidered Order; or 2) the Request for Reconsideration is granted in which case the Board will further review the Request for Reconsideration and will subsequently issue a Reconsidered Order. **If the Board responds that a Reconsidered Order will be issued, the Reconsidered Order will be a “final order” appealable to the Court as set forth above.**

COLLECTION OF AMOUNTS DUE -- You are further advised that if, pursuant to the enclosed Order, you are found by the Board to owe taxes and/or penalties to the Commonwealth, you may be required to post security before the appeal can operate as a supersedeas. If security is not posted as required, the Commonwealth may file liens and pursue collection of unpaid amounts.

PUBLICATION OF ORDERS -- The Board will publish Orders after redacting confidential information. Confidential information includes: an individual’s Social Security number, home address, driver’s license number, personal financial information, personal telephone numbers, personal e-mail addresses, and personal identification numbers; records identifying children 17 years of age or younger; and specific dollar amounts of tax. In addition, the Board will redact from the published Order any information identified by the Petitioner as and that meets the definition of a trade secret or confidential proprietary information as defined in section 102 of the act of February 14, 2008 (P.L. 6, No. 3), known as the Right-to-Know Law. If the Order you received contains a trade secret or confidential proprietary information that you do not want to be published, you must contact the Board within 30 days from the mailing date indicated on the Order and identify the language you want to redact.