Board of Finance & Revenue
General Instructions

This Petition Form should be used to petition to the Board of Finance and Revenue for:

- Review of decisions of the Board of Appeals.
- Refund of monies paid to an agency of the Commonwealth, other than the Department of Revenue, to which the Commonwealth is neither rightfully nor equitably entitled.

Any evidence in support of the petition should be submitted with the petition or within 60 days from the date the petition is filed.

Petitioner and the Department of Revenue must provide a copy of each submission provided to the Board to the other party. The preferred method is electronic submission (10MB limit). Submissions may be mailed/emailed to the following:

Board of Finance and Revenue
1101 South Front Street
Suite 400
Harrisburg, PA 17104-2539
bfr@patreasury.gov

Department of Revenue
Attn: BFR Matter
Office of Chief Counsel
327 Walnut Street, 10th Floor
P.O. Box 281061
Harrisburg, PA 17128-1061
RA-RVOCCBFRNOTIF@pa.gov

Note: Petitions of 20 pages or less do not need to be provided to the Department of Revenue.

Board of Finance & Revenue
Specific Instructions by Section Number

Each number of the following instructions corresponds to the number of the appropriate section of the petition form. Complete all information applicable to your case.

1. Include the Board of Appeals Docket Number if available.
2. Complete all information. If Petitioner is not an individual, include a contact person.
3. Completed only if Petitioner intends to be represented by another. If so, all correspondence will be sent to the representative.
4. Complete all information, including the tax amount you are appealing. Check one of the two blocks indicating type of petition.
5. Hearings, if requested, are held in Harrisburg and via a video-conference site from Pittsburgh. Notice of the hearing date will be sent to the Petitioner or the Petitioner's representative. The Department of Revenue may attend a hearing and present argument to the Board.

   If Petitioner wishes to request a compromise, check the compromise box and complete/file the Request for Compromise Form located at www.patreasury.gov/bfrassets/pdf/CompromiseForm.pdf within 30 days of filing the petition.

   If the determination of the issue(s) involved in a Petitioner's case would be governed by the decision of a case pending before a court, the Petitioner may request that its case be continued until the court renders a final decision. After the court renders a final decision, the Petitioner's case will be listed for hearing or decided on the record within six months.
6. All petitions must be signed by Petitioner or an authorized representative.
7. Briefly list relief requested and basis for relief.
   a. The petition must contain a statement of all pertinent facts and/or points of law upon which the Petitioner relies. Calculations showing the proper amount of tax or refund should be supplied. All evidence in support of the arguments set forth should be submitted with the petition or within 60 days from the date the petition is filed. Late submissions may not be considered by the Board.
   b. Explain in detail why the relief requested should be granted. Attach a copy of the notice being appealed (usually the BOA Decision). Petitions for Refund must be accompanied by proof of payment. When appealing sales and use tax, if possible include a copy of the audit, assessment and a REV-39 Appeal Schedule. When appealing personal income tax, include a copy of the PA-40 with schedule(s) for the year(s) at issue.

Board of Finance & Revenue
Petition Form

1 BOARD OF APPEALS DOCKET NUMBER(S)

DOCKET NUMBER

2 PETITIONER

NAME OF PETITIONER | CONTACT PERSON

STREET ADDRESS | CITY | STATE | ZIP

TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS

3 REPRESENTATIVE

NAME OF REPRESENTATIVE / CONTACT PERSON | NAME OF ORGANIZATION / FIRM

STREET ADDRESS | CITY | STATE | ZIP

TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS

4 TAX TYPE AT ISSUE

TAX TYPE | TAX PERIOD START | TAX PERIOD END

TAXPAYER IDENTIFICATION NUMBER e.g.(SSN, EIN, ACCT. #) | ASSESSMENT NUMBER | TAX AMOUNT

☐ **Review of Resettlement / Reassessment Petition** ☐ **Review of Refund Petition**

5 SCHEDULING

☐ **HEARING DESIRED.**

☐ **NO HEARING DESIRED. Please decide on the basis of petition and submission(s).**

☐ **REQUEST FOR COMPROMISE. See instructions.**

☐ **THIS CASE IS REQUESTED TO BE HELD PENDING ACTION OF THE COURT ON THE SAME ISSUE(S).**

CASE NAME | COURT CITATION

6 SIGNATURES

All petitions must be signed by Petitioner or an authorized representative.

AFFIDAVIT

Under penalties prescribed by law, I hereby affirm that this petition has been examined by me and to the best of my knowledge, information and belief, is true and correct and is not made for the purpose of delay. Also, if this is a petition for a cash refund, I further affirm that all taxes have been paid to the Commonwealth and there are no outstanding tax liabilities.

Please check one:

☐ **PETITIONER**

☐ **AUTHORIZED REPRESENTATIVE**

SIGNATURE

PRINT NAME | DATE

Board of Finance & Revenue
Petition Form

7a RELIEF REQUESTED:

7b ARGUMENTS:

FOR PAPER SUBMISSION(S):

Board of Finance and Revenue
1101 South Front Street, Suite 400
Harrisburg, PA 17104-2539

FOR ELECTRONIC SUBMISSION(S):

Email: bfr@patreasury.gov

Fax: 717.783.4499