



## TIME LIMITATIONS ON THE FILING OF PETITIONS FOR APPEAL OF ACTIONS AS OF JAN. 1, 2008

**TYPE OF TAX**

**APPEAL TO BOARD OF APPEALS**

**APPEAL TO BOARD OF FINANCE & REVENUE**

**APPEAL TO COMMONWEALTH COURT**

Sales and Use (State and Local)	Within 90 days of assessment mailing date.
Liquid Fuels and Fuels	Within 90 days of determination mailing date.
Malt Beverage	Within 90 days of assessment mailing date.
Public Transportation Assistance Fund	Within 90 days of assessment mailing date.

Cigarette	Within 90 days of assessment mailing date.
Corporation	Within 90 days of assessment mailing date.
Motor Carrier	Within 90 days of determination mailing date.
Personal Income and Employer Withholding	Within 90 days of assessment mailing date.
Property Tax/Rent Rebate	Within 90 days of action.
Realty Transfer	Within 90 days of assessment mailing date.

Sales Tax Bond	Five days after receipt of notice.
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Inheritance Tax	Within 60 days of receipt of appraisal.
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Within 90 days of mailing date of Board decision. (Property Tax/Rent Rebate within 90 days of receipt of Board decision.)

Within 30 days of mailing date of Board of Finance and Revenue's decision.

To Orphans Court within 60 days of receipt of Board decision.

Within 30 days of Orphans Court decision.

**ADDRESSES**

Online Petition Center  
**www.boardofappeals.state.pa.us**  
 or  
 Visit the Department's Web site  
**www.revenue.state.pa.us**

PA DEPARTMENT OF REVENUE  
 BOARD OF APPEALS  
 PO BOX 281021  
 HARRISBURG PA 17128-1021  
 TELEPHONE 717.783.3664

COMMONWEALTH OF PENNSYLVANIA  
 BOARD OF FINANCE AND REVENUE  
 1101 SOUTH FRONT STREET SUITE 400  
 HARRISBURG PA 17104-2539  
 TELEPHONE 717.787.2974

COMMONWEALTH COURT OF PA  
 IRVIS OFFICE BUILDING  
 ROOM 604  
 HARRISBURG PA 17120  
 TELEPHONE 717.255.1650