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Pennsylvania Department of Revenue Board of Appeals to Accept Request for Compromise

STATE AND LOCAL TAX

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In what Pennsylvania Department of Revenue Secretary Dan Meuser described as an important first step toward reforming the appeals process, the Department announced that the Board of Appeals will begin accepting proposals to compromise appeals prior to the Board issuing a decision and order.

This may allow taxpayers to resolve appeals in a matter of weeks instead of years. A proposed compromise will only be accepted when it illustrates “doubt regarding liability” or “promotes effective tax administration.” However, compromise requests related to the following will not be considered: denials of property/rent rebate claims, denials of charitable tax exemptions, appeals related to the Gaming Control Act and the revocation of sales tax licenses.

The proposal must be in writing on form DBA-10 found on the Department’s website. The form must be submitted with a petition to the Board of Appeals. The compromise form should be submitted at the same time as the petition or as soon as possible after the appeal is filed. Afterward, a Board of Appeals hearing officer will hold an informal conference to determine if the appeal can be resolved in an agreeable manner. Provided that this is the case, an order reflecting the compromise would be submitted for approval.

Depending upon the amount of relief, the order must be approved by a number of various members of the Board of Appeals, the Office of Chief Counsel for the Department of Revenue, a designee for the Secretary of Revenue, and possibly the Attorney General.

It is important for taxpayers to note, that as part of the agreement, when a compromise order is issued, the taxpayer waives any right to appeal the compromise order, claim any refund of money paid pursuant to the compromise order, or file any petition or appeal that raises the same issues for the period and liability addressed in the compromise order.

This new step by the Department to reform the appeals process may provide new opportunities to taxpayers looking to resolve their tax issues in a more efficient manner that is agreeable to both the taxpayer and the Department.

If you have any questions regarding the process, please do not hesitate to contact your state and local tax professional.

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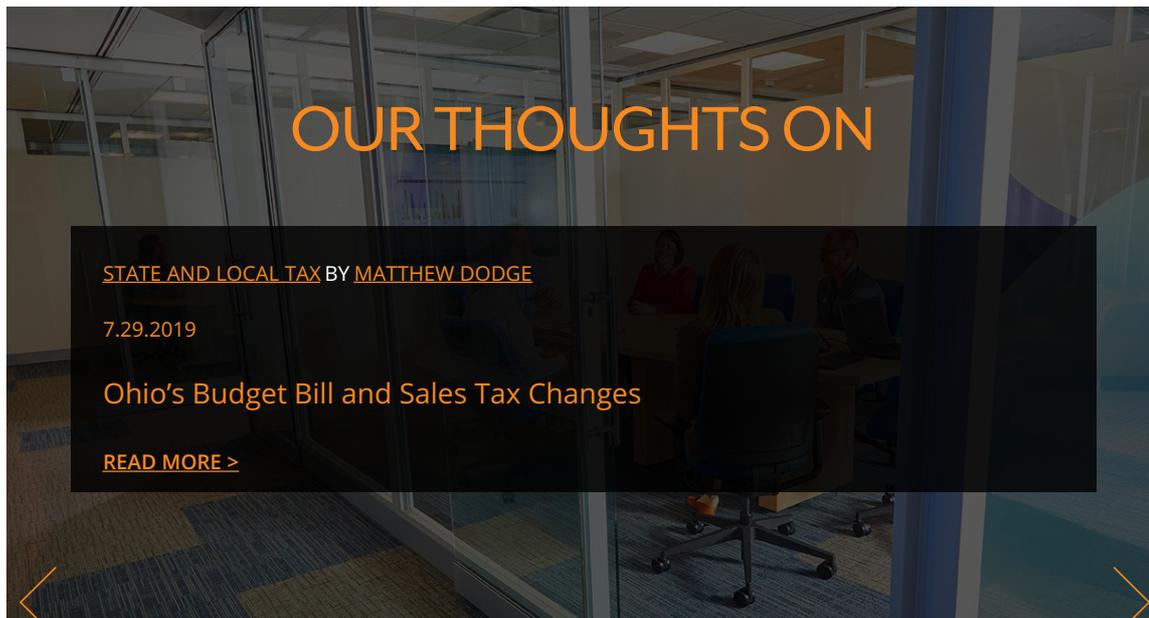


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