



(BA) 05-24

**DBA-10**Pennsylvania  
Department of RevenueBOARD OF APPEALS  
PO BOX 281021  
HARRISBURG PA 17128-1021**OFFICIAL USE ONLY****BOARD OF APPEALS  
REQUEST FOR COMPROMISE****SECTION I PETITIONER & REPRESENTATIVE INFORMATION**

Petitioner Legal Name (for individual applicants give your full legal name)	SSN/FEIN	Account ID	
Trade Name or DBA (if different from Legal Name)	Board of Appeals Docket Number		
Petitioner Address	City	State	ZIP Code
Representative Company Name	Representative Contact Name		
Representative Address	City	State	ZIP Code

**SECTION II TAX INFORMATION**

Tax Type Appealed (select one):

☐ Personal Income Tax   ☐ Corporation Tax   ☐ Sales/Use Tax   ☐ Employer Withholding   ☐ Inheritance Tax  
☐ Other \_\_\_\_\_

Type of Petition: <input type="checkbox"/> Refund <input type="checkbox"/> Reassessment/Review	Tax Period Begin Date	Tax Period End Date
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**SECTION III COMPROMISE AMOUNTS**

Current Tax Amount	Current Penalty Amount	Current Interest Amount	Current Total Liability Amount
Requested Tax Decrease	Requested Penalty Decrease	Requested Interest Decrease	Requested Total Liability Decrease
Resulting Tax Compromise	Resulting Penalty Compromise	Resulting Interest Compromise	Resulting Total Liability Compromise

Petitioner has previously entered into compromise(s) with the Board of Appeals: <input type="checkbox"/> Yes <input type="checkbox"/> No	Petitioner has previously entered into compromise(s) with the Board of Finance and Revenue: <input type="checkbox"/> Yes <input type="checkbox"/> No
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**SECTION IV COMPROMISE REQUEST EXPLANATION**

State the offer in compromise and the reason(s) for requesting the compromise. Attach additional pages if necessary. Enclose copies of any documentation that supports the offer in compromise.

**SECTION V CERTIFICATION**

Petitioner acknowledges that if the aforementioned appeal is compromised, a compromise order will be issued and petitioner waives any right to: appeal the compromise order, claim any refund of money paid pursuant to the compromise order, claim any refund of the self-reported tax, or file any petition or appeal that raises the same issues for the tax period(s) and liability(ies) addressed in the compromise order.

Petitioner Signature	Date
Representative Signature	Date



For video information on the Board of Appeals procedures and for additional details on the Board of Appeals Request for Compromise (DBA-10), please follow this QR Code to informational videos on these topics.



If you have additional questions regarding the Compromise Process, you may also want to refer to the Compromise Process Map (DBA-11) found on the Board of Appeals website ([revenue.pa.gov/TaxAppeals](http://revenue.pa.gov/TaxAppeals))

## GENERAL INFORMATION

- This form may only be submitted in conjunction with an online or paper appeal to the Board of Appeals, preferably along with the Board of Appeal petition form, or as soon as possible after the petition is filed.
- Please type or print neatly in blue or black ink.
- The Compromise Request **MUST** clearly state the amount(s) at issue and the proposed compromise amount(s) in Section III.
- The Compromise Request must state the reason(s) for requesting the compromise in Section IV.
- Additional pages may be attached to the form, if necessary.
- All forms must be signed and dated by the Petitioner AND the Representative (if applicable).

## WHAT MAY BE COMPROMISED

- A compromise request will only be considered when the Petitioner (1) illustrates doubt regarding the liability and/or (2) the compromise promotes effective tax administration.
- Possible reasons for submitting a 'doubt as to liability' offer in compromise include the following: the Department made a mistake interpreting the tax law; the Department failed to consider the evidence presented; and/or new evidence is available to support a change to an assessment.
- *Example of doubt as to liability: You were audited by the Department. When this happened, you suffered a disaster (such as books and records were destroyed in a fire or other natural disaster). The Department disallowed all expenses and issued an assessment. You are unable to reconstruct your books and records, but you can provide an*

# Instructions for DBA-10

## Board of Appeals Request for Compromise

*explanation that supports reasonable doubt justifying a reduction to a portion of your assessment.*

## WHAT WILL NOT BE COMPROMISED

- Denials of property tax/rent rebate claims will not be considered.
- Denials of charitable exemptions will not be considered.
- Revocation of sales tax licenses will not be considered.
- Appeals pursuant to the Gaming Control Act will not be considered.
- Any offer of "zero" or "none" will not be considered.
- Any "hardship" compromise request (based on inability to pay) will not be considered by the Board of Appeals. These situations are handled separately by the Collections & Compliance functions of the Department of Revenue.
- If Petitioner has not filed all Pennsylvania tax returns, a compromise request will not be considered.
- If a criminal prosecution is pending, a compromise request will not be considered.

## LINE INSTRUCTIONS

## SECTION I

### PETITIONER & REPRESENTATIVE INFORMATION

#### PETITIONER LEGAL NAME

For individuals, provide your full legal name (including first, middle, and last names). For businesses, estates, trust, please provide the entities legal name.

#### SSN/FEIN

Social Security number is required for Individual, Estate and Partnership appeals. Include Social Security number for each partner when providing list of partner names and addresses.



**NOTE:** The Department is authorized under federal law, 42 U.S.C. § 405 (c), to use your Social Security number in administering state tax law. The Department uses your Social Security number to establish your identity and to process your appeal.

Federal employer identification number is issued by the IRS to business entities. Complete this number if one has been assigned to you.

## ACCOUNT ID

Account ID Number is the number used to identify the Pennsylvania tax account being appealed.

## TRADE NAME OR DBA

Only complete this field if you have a business with a trade name or you have a name different from your legal name under which you are doing business.

## BOARD OF APPEALS DOCKET NUMBER

This is the number that was assigned to your appeal after you file your appeal. You may leave this field blank if you are submitting this form with your initial petition (as you will not yet have a docket number).

## PETITIONER ADDRESS/CITY/STATE/ZIP CODE

You are required to provide your complete mailing address.

## REPRESENTATIVE COMPANY NAME / REPRESENTATIVE CONTACT NAME / REPRESENTATIVE ADDRESS / CITY / STATE / ZIP

Only complete this information if you are being represented by a third party (such as an accountant or an attorney). If you do have representation, provide the name of their business, their full name, and their complete mailing address.

## SECTION II

### TAX INFORMATION

#### TAX TYPE APPEALED

Fill in the oval to identify the tax type that you have appealed and now wish to compromise. If the tax type is not represented, please fill in the OTHER oval and type or write the name of the tax type.

#### TYPE OF PETITION

Fill in the oval to identify whether your appeal is a petition for refund or a petition for reassessment.

#### TAX PERIOD BEGIN DATE / END DATE

Provide the beginning and ending dates of the tax period(s) involved in your appeal.

## SECTION III

### COMPROMISE AMOUNTS

This section allows taxpayer to provide clarity on the details of the requested compromise with regard to tax, penalties and interest. However, not all sections will apply to all taxpayers. (For example, a taxpayer may wish to compromise a specific tax amount but may not have incurred any penalties. In this case, the penalty section can be left blank.)

#### CURRENT TAX AMOUNT / REQUESTED TAX DECREASE / RESULTING TAX COMPROMISE

These fields are specific to the "tax" at issue. Provide the total tax amount at issue, the amount you are requesting the tax be decreased in your compromise request, and the

resulting amount of tax (if the compromise would be accepted).

Example: If the assessed tax is \$1000, and the taxpayer is requesting 30% decrease in the compromise; the Current Tax Amount would be \$1000; the Requested Tax Decrease is \$300; and the Resulting Tax Compromise is \$700.

#### CURRENT PENALTY AMOUNT / REQUESTED PENALTY DECREASE / RESULTING PENALTY COMPROMISE

These fields are specific to the "penalties" at issue. Provide the total penalty amount at issue, the amount you are requesting the penalty be decreased in your compromise request, and the resulting amount of penalty (if the compromise would be accepted).

Example: If the assessed penalty is \$100, and the taxpayer is requesting 30% decrease in the compromise; the Current Penalty Amount would be \$100; the Requested Penalty Decrease is \$30; and the Resulting Penalty Compromise is \$70.

#### CURRENT INTEREST AMOUNT / REQUESTED INTEREST DECREASE / RESULTING INTEREST COMPROMISE

These fields are specific to the "interest" at issue. Provide the total interest amount at issue, the amount you are requesting the interest be decreased in your compromise request, and the resulting amount of tax (if the compromise would be accepted).

Example: If the assessed interest is \$50, and the taxpayer is requesting 30% decrease in the compromise; the "Current Interest Amount" would be \$50; the Requested Interest Decrease is \$15; and the Resulting Interest Compromise is \$35.

#### CURRENT TOTAL LIABILITY AMOUNT / REQUESTED TOTAL LIABILITY DECREASE / RESULTING TOTAL LIABILITY COMPROMISE

Provide the totals of each the prior tax, penalty and interest columns in the "total liability" fields.

### PREVIOUS COMPROMISES

Fill in the oval to identify if this taxpayer has previously reached a compromise with the Board of Appeals and/or the Board of Finance & Revenue (the next level of appeal after the Board of Appeals).

## SECTION IV

### COMPROMISE REQUEST EXPLANATION

State the offer in compromise and the reason(s) for requesting the compromise. Attach additional pages if necessary. Enclose copies of any documentation or computations that supports the offer in compromise.

## **SECTION V**

### **CERTIFICATION**

The required certification must be signed by the Petitioner. If the Petition has a Representative, the form must be signed by BOTH the Petitioner and the Representative.