

REV-65
BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021

**BOARD OF APPEALS
PETITION FORM**

OFFICIAL USE ONLY

SECTION I TAX INFORMATION

Tax Type Appealed (select one):
 Personal Income Tax Corporation Tax Sales/Use Tax
 Employer Withholding Inheritance Tax PTRR Other

Tax Period Begin Date
Tax Period End Date

Type of Petition: Refund Reassessment/Review

FOR REFUND PETITION ONLY:

Cash Total Refund Requested
 Credit

If petition is in regard to sales tax, please list amount(s) below:
PA Tax Refund Philadelphia Tax Refund Allegheny County Tax Refund

FOR REASSESSMENT/REVIEW PETITION ONLY:

Assessment Letter ID Assessment Letter Mail Date Tax Assessment Amount Penalty/Fees Assessment Amount

Paid: Yes No If paid, date paid

Are there any current audits for this taxpayer or tax period? Yes No Audit Number
Are there any current appeals for this taxpayer or tax period? Yes No Docket Number

SECTION II PETITIONER INFORMATION

Individual Corporation Partnership (attach list of partners & addresses) Other

Estate Date of Death (required for estates & personal income tax fiduciary appeals)

Legal Name (for individual applicants give your full legal name) SSN/FEIN Account ID

Trade Name or DBA (if different from Legal Name) Secondary ID (see instructions) Telephone Number

Contact Last Name Contact First Name Email Address

Address City State ZIP Code Country Code

SECTION III REPRESENTATIVE INFORMATION

Company Name Telephone Number

Contact Last Name Contact First Name Email Address

Address City State ZIP Code Country Code



SECTION IV SCHEDULING REQUEST

Hearing Requested No Hearing Requested. Please decide on basis of the petition and record.

This case to be held pending action on the same issue(s). Case Number Court Citation Number

SECTION V CORRESPONDENCE WITH THE BOARD OF APPEALS

If you elect to receive communications via email, you are authorizing the Board of Appeals to send correspondence, including the final Decision & Order, via email.

Send Correspondence to (select one): Petitioner Representative

Send Correspondence via (select one): U.S. Mail Email

Send Decision and Order via (select one): U.S. Mail Email

SECTION VI ISSUES & ARGUMENTS

Itemize the issue(s) involved. What is the subject of appeal? Attach a separate sheet if more space is required.

SECTION VII CERTIFICATION

ALL APPLICANTS MUST COMPLETE THIS SECTION

All petitions must be signed by the petitioner or authorized representative. If signed only by an authorized representative, written authorization must accompany the petition. If the petitioner is a corporation, a corporate officer must sign.

Under penalties prescribed by law, I hereby certify this petition has been examined by me, and to the best of my knowledge, information and belief, the facts contained in the petition are true, correct and complete and the petition is not made for the purpose of delay. Also, if this is a petition for refund, I certify that the refund requested has not been granted in an audit report, nor has it been included in any other petition for refund.

Petitioner's Name	Petitioner's Signature	Petitioner's Title	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Representative's Name	Representative's Signature	Representative's Title	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



Instructions for REV-65

Board of Appeals Petition Form

REV-65 IN (BA+) 01-24

For video information on the Board of Appeals procedures and for additional details on the Board of Appeals Petition Form (REV-65), please follow this QR Code to informational videos on these topics.



GENERAL INFORMATION

Please type or print neatly in blue or black ink. Attach a copy of the notice being appealed.

The fill-in form must be downloaded to your computer prior to completing.

Petitions should be sent directly to the Board of Appeals online or by mail. Please be aware that the Board of Appeals does not accept petitions by email or fax. The preferred method of filing is online because this method is the only method that provides an immediate confirmation number.

Online petitions are filed through the Board of Appeals website: revenue.pa.gov/taxappeals. The mailing address for the Board of Appeals is:

BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021

Petition is considered filed as of the USPS postmark date. Meter dates (ex: Pitney Bowes) or any other non-USPS mark (ex: FedEx, UPS) are not recognized.

Failure to include any required information may result in a dismissal of your appeal.

COMPROMISE

The Board of Appeals will consider compromises of assessment and refund appeals. If you wish to propose a compromise, please complete and submit a Request for Compromise (DBA-10) with your petition or within 30 days from the date the petition is filed. Further instructions regarding Compromises may be found in the instructions for the DBA-10 Form.

LINE INSTRUCTIONS

SECTION I

TAX INFORMATION

TAX TYPE APPEALED

Fill in the oval for the Pennsylvania tax type being appealed. The Other category includes many tax types including Realty Transfer Tax, Fuels Taxes, Gaming Taxes, and

Administrative Appeals of Record such as revocation of a lottery license.

TAX PERIOD BEGIN AND END DATES

Please clearly identify the tax period being appealed. Please use a MM/DD/YYYY format.

TYPE OF PETITION

Fill in only one oval for the type of petition. Do not mark both.

PETITION FOR REFUND

Provide refund form (cash or credit) and the specific refund amount requested. If the refund requested is for sales tax, provide requested amounts for PA tax refund. If applicable, provide amounts for Philadelphia tax refund or Allegheny County tax refund.

PETITION FOR REASSESSMENT/REVIEW

Provide the Assessment Letter ID, the Assessment Letter Mail Date, tax assessment amount, and penalty/fees assessment amount. If the tax assessment amount and penalty/fees assessment amount have been paid in full, provide date paid.

CURRENT APPEALS AND AUDITS

If there are any current audits for this taxpayer or tax period, provide the Audit assessment number and/or audit assignment number. If there are any current tax appeals for this taxpayer or tax period, provide the docket number(s). This section is applicable to petitions for refund and petitions for reassessment/review.

SECTION II

PETITIONER INFORMATION

Fill in the oval to identify whether you are an individual, corporation, partnership, estate, or other. If the appeal is on behalf of an Estate, please provide the date of death for the decedent.

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 tax account being appealed. This number may be available on the Assessment Notice.

SECONDARY ID

Additional Departmental issued number assigned to each taxpayer or business entity with a filing requirement in Pennsylvania. Examples include the Sales Tax License Number, Estate File Number or Control Number.

COUNTRY CODE

The Country Code is a two-character alphabetic abbreviation for the country. Codes can be found at [irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file](https://www.irs.gov/e-file-providers/foreign-country-code-listing-for-modernized-e-file) under the country codes menu selection.

SECTION III

REPRESENTATIVE INFORMATION

Representation by an attorney, CPA or other person is not required. Complete representative information only if Petitioner is represented by another person.

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SECTION IV

SCHEDULING REQUEST

Hearings are not required. However, if you wish to request a hearing, you must fill in the Hearing Requested oval. All hearings are currently held virtually using Microsoft Teams. If you do not have access to Microsoft Teams a dial-in conference call number will be provided. Petitioners may request a phone conference in lieu of a hearing. It is at the Board's discretion whether to grant this request.

Any changes to Board of Appeals hearing procedures will be posted to the Board of Appeals website: revenue.pa.gov/taxappeals

SECTION V

CORRESPONDENCE WITH BOARD OF APPEALS

Please select desired method of correspondence. You may only select one option from each column (for example you may only select US Mail or Email, but not both).



NOTE: Communication, including the board's final decision and order, may be transmitted to you or your representative via email, should you elect the email option. If you elect to receive communications via email, you and your representatives assume the responsibility for the confidentiality of the information contained in emails sent to and from the Board of Appeals. The commonwealth will not be held liable for the disclosure of any confidential information sent via email.

SECTION VI

ISSUES AND ARGUMENTS

Briefly state the issue(s) involved and explain in detail why relief should be granted. Additional pages may be attached, if necessary.

Any required appeal schedule should be submitted with the petition or within 30 days of the date that the petition is filed. Any evidence in support of the petition may be submitted with the petition but no later than 60 days from the date that the petition is filed.

SECTION VII

CERTIFICATION

All petitions must be signed by the Petitioner and/or Authorized Representative. A Power of Attorney (REV-677) must be submitted if the petition is only signed by the authorized representative.