

**RESOLUTION NO. 98-2**

**RESOLUTION OF THE WEST SHORE TAX BUREAU  
PROVIDING FOR DISCLOSURE STATEMENTS  
TO TAXPAYERS AND ESTABLISHING  
AN ADMINISTRATIVE APPEAL PROCESS**

**BE IT RESOLVED**, by the West Shore Tax Bureau, and it is hereby  
**RESOLVED** by the authority of same that the attached document entitled “West Shore  
Tax Bureau Disclosure Statement and Administrative Appeal Process, which is  
incorporated herein by this reference, is hereby adopted and be it **FURTHER**  
**RESOLVED** that the West Shore Tax Bureau comply with provisions of said document.

**RESOLVED**, this 21<sup>st</sup>, day of October, 1998, by the Board of Directors of the  
West Shore Tax Bureau.

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**RICHARD L. FRY**, Executive  
Director/Secretary

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**JOAN C. ANDERSON**, President

**WEST SHORE TAX BUREAU  
DISCLOSURE STATEMENT**

**ARTICLE I.**

**RIGHTS OF A TAX PAYER AND THE OBLIGATION OF  
THE BUREAU DURING AN AUDIT OR  
ADMINISTRATIVE REVIEW OF  
THE TAXPAYERS BOOKS OR RECORDS  
(COLLECTIVELY REFERRED TO AS AN “AUDIT”).**

1. Applicable Law 53 P.S. § 6913 V (e): The officer [Bureau] and agents designated by the [Bureau] ... are authorized to examine the books, papers, and records of any employer or any taxpayer or of any person whom the officer reasonably believed to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Each employer and every taxpayer and every person whom the [Bureau] reasonably believe to be an employer or taxpayer, is hereby directed and required to give to the [Bureau], ... the means, facilities and opportunity for such examination and investigations, as are hereby authorized.
  
2. Bureau Obligations:
  - A. Audit requests must be in writing and in compliance with the applicable law.
  
  - B. Taxpayers must be given at least 30 days from the mailing date to respond to the Bureau’s request for information. Taxpayers application for a reasonable extension of time for good cause will be granted. The Bureau will take no action against the taxpayer for the tax year in question until the expiration of the applicable response period, including extensions. The Bureau’s initial Audit request shall notify the taxpayer of the procedures for applying for an extension of the time.
  
  - C. Initial inquiries by the Bureau regarding taxpayer’s compliance is limited to taxes required to be paid or tax returns required to be filed no more than 3 years prior to the mailing date of the notice. However, the Bureau may make subsequent requests for a tax return or supporting information if, after the initial request, the Bureau determines the taxpayer failed to file a complete tax return, underreported income or failed to pay tax for one or more of the tax periods covered by the initial request. **This subsection (C) does not apply if the Bureau has sufficient information to indicate that the taxpayer failed to file a required return or pay on eligible tax which was due more than 3 years prior to the date of the notice.**

- D. Information gained by the Bureau as a result of any declarations, returns, investigations, authorized hearing or verifications, shall be confidential, except for official purposes and in accordance with a proper judicial order, or as otherwise provided by law.
  - E. Taxpayers must be given a written explanation of the Bureau's Audit process as it relates to the taxpayer.
  - F. Taxpayers must be given a written basis for any assessment of tax liability which shall include:
    - (1) Tax period(s) for which the underpayment is asserted;
    - (2) Amount of underpayment detailed by tax period;
    - (3) Legal basis Bureau relies on to determine underpayment;
    - (4) An itemization of Bureau revisions to a tax person's return that results in the determination of underpayment.
  - G. Taxpayers must be given an explanation of their rights to appeal the assessment of any tax liability determined during the Audit.
  - H. If a taxpayer requests, the taxpayer must be given a Post-Audit conference by the Bureau to explain the Audit findings and to make recommendations to the taxpayer as to how to correct the areas of noncompliance.
  - I. Bureau notification to any taxpayer regarding assessment, audit, determination, review or collection of any tax collected by the Bureau shall contain the following:
    - (1) You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of taxes by calling the West Shore Tax Bureau number 761-4900, during the hours of 8:30 A.M. to 5:00 P.M., prevailing time. During the months of July and August the Bureau hours on Fridays are 8:00 A.M. to 1:00 Daylight Savings Time.
3. Taxpayers Rights:
- A. Taxpayers Right to Representation: At the time and place fixed for the Audit, taxpayer may be represented by an attorney at law, a certified accountant or an accountant experienced in general accounting.

4. Taxpayers Obligation:
  - A. Taxpayers are obliged to comply with all applicable laws, rules and regulations, including but not limited to a Bureau request for copies of taxpayers individual federal income tax return which request demonstrates that said information is reasonably necessary for the enforcement or collection of the tax and the information is not available from other available sources or the Department of Revenue.
  - B. Taxpayer is solely responsible for obtaining the requested information and any costs associated therewith.

## **ARTICLE II.**

### **ADMINISTRATIVE AND JUDICIAL PROCEDURES BY WHICH A TAXPAYER MAY APPEAL OR SEEK REVIEW OF ANY ADVERSE DECISION**

1. Petition Defined: An application to the Bureau in form required by paragraph 5 of this Article II whereby a taxpayer seeks re-determination, reassessment, resettlement, credit, refund or other available relief or remedy.
2. Right to Appeal: A taxpayer aggrieved by a decision of the Bureau may file a Petition appealing that decision to the Bureau.
3. Place of Filing Petitions: Petitions must be filed with the Executive Director of the Bureau at 3607 Rosemont Avenue, P.O. Box 656, Camp Hill, PA 17001-0656.
4. Time for Filing of a Reassessment Petition: A Petition for reassessment must be filed within ninety (90) days of the date of the Bureau's determination of the amount of underpayment as set forth in a Notice of Assessment.
5. Reassessment Petition, Content and Form:

The Reassessment Petition shall:

- (1) state Petitioner's name, address and telephone number;
- (2) identify Petitioner as an individual, a corporation, partnership or other type entity (describe);
- (3) set forth Petitioner's social security number or tax identification number;
- (4) specify the relief sought;

- (5) state the material facts which constitute the basis for relief;
- (6) state whether the taxpayer desires to waive the right to a hearing and rest the case upon the Petition and the record, (the Hearing Officer may grant said request to waive the right to a hearing or require a hearing). Hearing officer may also require a written brief;
- (7) be divided into paragraphs numbered consecutively with each paragraph containing, as far as practicable, only one material allegation; and
- (8) include the following statement signed by Petitioner:

“The undersigned states that the facts set forth in the foregoing Petition are true and correct. This verification is made subject to the penalties of 18 Pa. C.S.A. § 4904, relating to unsworn falsifications to authorities.

Dated: \_\_\_\_\_  
\_\_\_\_\_ Petitioner’s Signature”

6. Practice and Procedure before the Hearing Officer:
- A. General practice and procedure before the Hearing Officer is not governed by 2 Pa. C.S. Chas. 5 Subch. B and 7 Subch. B. An individual may appear on his own behalf or be represented by a person possessing the requisite technical education, training, or experience. A Petitioner's representative shall be authorized in writing to represent the Petitioner. A letter signed by the Petitioner, or a naming of a representative on the face of the Petition signed by the Petitioner will be accepted as authorization of representation. An authorization continues until the Hearing Officer is notified in writing by the Petitioner that the authorization is rescinded.
  - B. Only an attorney-at-law representing a Petitioner or the Petitioner acting without representation before the Bureau hearing officers shall be permitted to raise or argue a legal question at the hearing.
  - C. A notice or other written communication to the Petitioner given to the Petitioner's authorized representative and shall have the same force and effect as if given to the Petitioner directly. Action before the Bureau taken by Petitioner's authorized representative shall have the same force and effect as if taken by the Petitioner.
  - D. Transcripts: No written transcripts of hearings will be prepared by the Hearing Officer; however, a recording of the hearing may be made at the discretion of either the Hearing Officer or the Petitioner.
  - E. The taxpayer shall present such relevant testimony and evidence as the taxpayer deems necessary to support the allegations in the taxpayer's Petition for Appeal. The Petitioner shall have the burden of proof.
  - F. Evidence: Hearings before the Hearing Officer need not adhere to the technical rules of evidence or procedure. In cases involving issues of fact, oral testimony shall be under oath or affirmation. At the discretion of the Hearing Officer, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.
  - G. The Hearing Officer may compel the production of books, records, documents and other data pertinent to the issues, and may require persons having information to appear and submit to oral examination under oath or affirmation.

- H. Reopening of Proceedings: After the conclusion of a hearing, but prior to the issuance of a final decision, the Hearing Officer may, upon the Hearing Officer's own motion or upon request of the Petitioner, reopen the matter for further hearing.
- I. Decision and Order:
- (1) The Hearing Officer's final decision and order will include those findings of fact and a discussion of the law that the Hearing Officer deems necessary.
  - (2) The Hearing Officer's final decision and order will be in writing and signed by the Hearing Officer.
  - (3) One copy of the final decision and order will be mailed to the Petitioner at the mailing address shown on the Petition or to Petitioner's authorized representative.
  - (4) The decision and order will be deemed issued when mailed or personally delivered to the Petitioner or Petitioner's authorized representative.
  - (5) The Bureau may publish precedential decisions if the identity of the taxpayer is kept confidential.
- J. Reconsideration: Prior to the statutory time when the Hearing Officer's failure to issue a decision results in a deemed approval of the Petition (see 7.C), upon the written request of Petitioner and Petitioner's waiver of the deemed approval date, or upon request of the Bureau, the Hearing Officer may reopen a case in which a final order has been issued, for the purposes of correcting clerical or computational errors or considering evidence that was received by the Bureau on or after the mailing date of the final order, but not made available to the Hearing Officer. If the Hearing Officer decides to reopen a case, the Hearing Officer will notify the Petitioner in writing and provide an opportunity for a hearing. If necessary, an amended decision and order will be issued.
- K. Appeals from Decision of the Hearing Officer: The taxpayer whose Petition for Appeal resulted in the hearing and decision by the Hearing Officer, and who believes the decision of the Hearing Officer is incorrect, may appeal the Hearing Officer's decision to the Court vested with jurisdiction of local tax appeals pursuant to 42 Pa. C.S. (relating to judiciary and judicial procedure).

7. Hearing Officer:
- A. The Executive Director, or one appointed by the Bureau, shall serve as a Hearing Officer.
  - B. The Hearing Officer shall:
    - (1) Regulate the conduct of hearings, including the scheduling thereof, the recessing, reconvening and adjournment thereof, and to do acts and take measures necessary or proper for the efficient conduct of hearings.
    - (2) Give reasonable written notice to Petitioner of the date, time and place of hearings.
    - (3) The Hearing Officer may grant a reasonable request for continuance of a scheduled hearing. The request shall be made or confirmed in writing, shall state the reasons for the continuance and shall be received within at least five (5) days prior to the scheduled hearing. The Hearing Officer may condition the granting of any request for a continuance upon the taxpayer's waiver of the provision of the law providing that failure to issue a decision within sixty (60) days of receipt of a complete and accurate Petition results in the Petition being deemed approved.
    - (4) Administer oaths and affirmations.
    - (5) Receive evidence.
    - (6) Take or cause depositions to be taken.
    - (7) Hold appropriate conferences before or during hearings.
    - (8) Take other action necessary or appropriate to the discharge of the duties vested in the Hearing Officer, consistent with the statutory authority and regulations and Bureau policy.
  - C. The Hearing Officer's decisions on Petitions shall be issued within sixty (60) days of the date of receipt of a complete and accurate Petition. Failure to act within sixty (60) days shall result in the Petition being deemed approved. A taxpayer may waive this sixty (60) day requirement.

### **ARTICLE III.**

#### **PROCEDURE FOR FILING AND PROCESSING OF REFUND CLAIMS**

1. **General Rule:** A taxpayer who believes that he or she has incorrectly paid a tax or overpaid a tax may file a written Petition with the Bureau for a refund or credit.
2. **Place of Filing:** Petitions must be filed with the Executive Director of the Bureau at 3607 Rosemont Avenue, P.O. Box 656, Camp Hill, PA 17001-0656.
3. **Time for Filing a Refund Petition:** A Refund Petition shall be filed within three (3) years of the due date for filing of the relevant return or one (1) year after actual payment of the tax, whichever is later.
4. **Refund Petition:** The Petition for Refund shall be in form and content as required for a Reassessment Petition. (See Article II.5)
5. **Return Showing Overpayment:** A filed completed local tax return which shows an overpayment shall be deemed a written request for a cash refund unless otherwise indicated on the return.
6. **Refund Request Not An Appeal:** A refund request (see No. 5 above) shall not be considered an administrative appeal and shall not preclude a taxpayer from filing a timely Refund Petition.
7. **For a refund of amounts paid as a result of an underpayment (an assessment),** a written refund Petition must be filed by the taxpayer within one year of the date of payment.

**ARTICLE IV.**

**PROCEDURE FOR FILING AND  
PROCESSING TAXPAYER'S COMPLAINTS**

1. Taxpayer's Complaint about any matter should be set forth in a letter dated and signed by the Complainant and mailed to the Executive Director of the Bureau. All non-frivolous Complaints will be responded to by the Executive Director or his designee.

**ARTICLE V.**

**WHAT THE BUREAU MAY DO TO  
ENFORCE COLLECTION OF TAXES**

1. It is a violation of applicable ordinances and Resolutions for:
  - A. any person to fail, neglect, or refuse to file any required return;
  - B. any employer to fail, neglect or refuse to register or pay tax deducted from the employer's employees for any employer to refuse to deduct or withhold the tax from employer's employees;
  - C. any person to refuse to permit the bureau or its agent to examine books, records and papers;
  - D. any person to knowingly make any incomplete, false or fraudulent return; and
  - E. any person to attempt to do anything to avoid full disclosure of the amount of net profit or earned income in order to avoid payment of the tax.
2. If a violation occurs, the Bureau may do the following:
  - A. Contact the violator and attempt to resolve the liability through payment if full, payment plan, or compromises. This Bureau may utilize legal counsel to assist in collecting taxes deemed to be delinquent.

- B. On behalf of a member school district or municipality, or both, sue the violator to obtain a judgement, levy on the violator's property and cause it to be sold;
  - C. On behalf of a member school district or municipality, or both, initiate through an action through a District Justice seeking to sentence the violator to pay a \$ 500.00 fine, plus costs, for each offense and, in default of payment of said fine and costs, imprisonment of the violator for a period not to exceed thirty (30) days;
  - D. On behalf of a member school district or municipality, or both, may also investigate and assess and proceed with Courts of Common Pleas actions against the violator for a judgement or other appropriate remedy; and
  - E. On behalf of a member school district or municipality, or both, prepare and issue a wage attachment to employers of a taxpayer when a taxpayer does not timely remit tax due to the Bureau.
3. The Bureau and agents designated by it are authorized to examine the books, papers, and records of any employer or of any taxpayer or of any person whom the Bureau reasonably believes to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer and every person whom the Bureau reasonably believes to be an employer or taxpayer is hereby directed and required to give to the bureau, or to any agent designated by the Bureau, the means, facilities and opportunity for such examination and investigations, as are hereby authorized.