

# **CAPITAL TAX COLLECTION BUREAU'S DISCLOSURE STATEMENT OF TAXPAYERS' RIGHTS AND OBLIGATIONS**

It is the obligation of all taxpayers in Capital Tax Collection Bureau's jurisdiction to file all tax returns and pay all taxes to which they are subject. However, when the Bureau determines that a required return has not been filed, or there is an underpayment, a taxpayer has certain rights granted by the Local Taxpayers' Bill of Rights (LTBR) sections of Pa. Act 50 of 1998 found at 53 PS 8430 (effective January 1, 1999). The LTBR also creates obligations for the Bureau, so that equity and fairness control how these requirements are enforced.

## **TAXPAYERS' RIGHTS, & THE BUREAU'S OBLIGATIONS, DURING AN AUDIT**

When examining a taxpayer's books and records to determine if the correct tax has been paid, the rights of a taxpayer and the obligation of the Bureau during an audit are as follows:

### Taxpayer's Rights

- Taxpayer has the right to be represented. Notice of representation must be in writing, signed by taxpayer, and must contain a statement allowing named representative to view and discuss confidential information.
- Taxpayer has the right to expect that all information requested by and submitted to the Bureau will remain confidential and will only be used for official purposes or as provided by law.
- Taxpayer has the right to expect a "reasonable time" (30 calendar days from the mailing date of notice) to respond to requests for information from the Bureau.
- Taxpayers have the right to request extensions of time to respond with information. All such requests must be in writing received by the Bureau within thirty (30) days of the mailing date of the notice requesting information. If there is "good cause" for an extension, an extension will be granted by the Bureau in writing.
- Taxpayers have the right to seek review and then appeal any adverse decision of the Bureau.

### Bureau's Obligations

- Upon request, the Bureau shall provide the taxpayer with a copy of this disclosure statement at no cost.
- The Bureau shall respect the confidential nature of information gained through the audit process.
- The Bureau shall prepare a written explanation of the assessment of any tax liability determined during the audit (including the tax period, breakdown of amount due, legal basis and itemized revisions of tax return).
- The Bureau shall process the audit timely upon the receipt of all the applicable information.
- The Bureau shall conduct a post audit conference at which a Bureau employee or representative will explain the audit findings and make recommendations on how to correct areas of noncompliance.
- The Bureau shall explain the taxpayer's right to appeal the assessment of any tax liability determined during the audit.
- The Bureau shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period and extensions.

## **TAXPAYERS' APPEAL RIGHTS**

At any time a taxpayer may request a ruling on any issue regarding any of the eligible taxes by submitting all pertinent facts in writing to the Bureau's Executive Director.

To appeal any adverse decision of the Bureau's Executive Director, a taxpayer must file a timely written administrative appeal providing all pertinent facts with the Bureau's Hearing Officer. Petitions for appeal shall be addressed to:

HEARING OFFICER  
CAPITAL TAX COLLECTION BUREAU  
8391 Spring Rd Suite 3  
New Bloomfield, Pa 17068

Petitions are timely filed if it is postmarked by the USPS on or before the final day on which the petition is required to be filed. Deadlines for petitions are as follows:

- 1) Refund petitions shall be filed within 3 years after the due date for filing the report as extended or 1 year after actual payment of an eligible tax, whichever is later. If no report is required, the petition shall be filed within 3 years after the due date for payment of an eligible tax or within 1 year after actual payment, whichever is later.
- 2) Petitions for reassessment of an eligible tax shall be filed within 90 days of the date of the assessment.

The Hearing Officer will review the case as provided by the taxpayer along with the information the Bureau relied on to make its initial decision. If the taxpayer is not satisfied with the eventual decision of the Hearing Officer, he may take a judicial appeal to the Court of Common Pleas of the County of his residence (for earned income tax) or, of the County in which the political subdivision imposing the tax is located (for occupational privilege tax).

#### TAXPAYERS' PROCEDURE FOR DISPUTED REFUNDS OF OVERPAID TAX

If a taxpayer determines that it has paid a tax to which it is not subject, and the Bureau disputes any or all of the taxpayer's original refund request, a petition for refund of overpaid taxes must be filed with the Bureau's Hearing Officer. A taxpayer may file an appeal to a disputed refund up to the later of 3 years from the filing due date (as extended) or 1 year from the actual payment date.

#### TAXPAYERS' COMPLAINTS

If a taxpayer has a complaint about an action the Bureau has taken in regard to any taxes it administers, the complaint should be submitted in writing to the Bureau's Executive Director. A "Taxpayer Complaint/Comment Form" is available from the Bureau for this purpose.

#### BUREAU'S ENFORCEMENT METHODS

If a taxpayer has not paid a tax liability determined to be due and the taxpayer has not filed a timely appeal of the liability, the Bureau may take the following actions:

##### Collection Procedures

- The Bureau may contact a delinquent taxpayer and attempt to resolve the liability through payment in full or by payment plan.
- The Bureau may employ private collection agencies or private field collectors to collect delinquent taxes.
- The Bureau may file a civil law suit against the taxpayer for delinquent taxes due and obtain a judgment which could result in seizure of property, imposition of a lien on property, or padlocking property of the taxpayer.
- The Tax Bureau may issue wage attachments to employers of a taxpayer, or spouse thereof.

##### Law Violation Procedures

- The Bureau may file a criminal complaint against a taxpayer when this Bureau has not received a required tax return filing or for other violations of a taxing ordinance/resolution.
- The Bureau may also investigate, assess and advance through the Courts of Common Pleas actions against delinquent taxpayers violating criminal statutes and governing legislation.

RETURN TO:  
EXECUTIVE DIRECTOR  
CAPITAL TAX COLLECTION BUREAU  
8391 Spring Rd Suite 3  
New Bloomfield, Pa 17068

**TAXPAYER  
COMPLAINT/  
COMMENT FORM**

Taxpayer Name (Last, First, and Middle Initial)

Business Name

Address

City

State

Zip

Daytime Telephone Number (Primary)

Telephone Number

( )

( )

Tax Type

Tax Identification Number/Social Security Number

**Nature of Problem**

**Additional Comments**

Taxpayer Signature

Date