2020 PICPA Quarterly Meeting
Summary of Topics

QUESTIONS AND ANSWERS
• Questions submitted to the DOR by PICPA

TAX PROFESSIONAL RESOURCES
• Opt into e-Correspondence
• Schedule a Call
• Ask a Question

HOW TO CONTACT THE DEPARTMENT
• Commonly Used Phone List
• Executive Phone List

VISIT OUR SOCIAL MEDIA
• LinkedIn
• Twitter
• Facebook
1. Has the department started sending responses to notices that outstanding issues have been resolved? Example: A taxpayer receives a notice requesting information. The information requested is sent in, but no update is sent from the department in response.

In reference to PTBO, after concerns were heard from the taxpayer/practitioner community about not knowing whether a case was resolved or not, PTBO instituted a policy where the analyst would email, call, or send a letter (depending upon how the analyst had been communicating with the taxpayer/practitioner) stating that the review was complete and no change would be made. More recently, we have formalized this process where every taxpayer whose review is closed with no changes will receive a “No Change Resolution Letter” as documentation that the review is finished regardless of how the analyst had previously been communicating with them.

In regards to Personal Income Tax, if the department sends a notice out requesting information and the department reviews the correspondence it received from the preparer or taxpayer, department examiners are supposed to send a notice regarding their review of the information regardless of whether or not the review results in an adjustment to the return. If a second notice to request the information has not been received from the department and no notice has been received from the department yet identifying change or no change to the return, the department has most likely not reviewed the correspondence yet. The department is working to reduce its backlog in this area.

2. What has been the department’s experience with respect to corporations opting to receive notices electronically via e-TIDES?

The department considers the implementation of e-TIDES Document Center to be successful. We were able to provide a service that had been requested by our stakeholders and save the Commonwealth the added expense of printing and mailing a significant amount of correspondence. Furthermore, taxpayers have the ability to access and print all notices that they have received at a later date. In the past year, over 140,000 notices were posted electronically as opposed to being mailed. Currently, there are about 85,000 taxpayers signed up for this feature. Any feedback that you could provide on expanding participation would be appreciated.

We are not aware of any significant problems and detailed instructions for registering and accessing eCorrespondence are available from a link in eTIDES.

3. With respect to House Bill 17’s addition of Section 3003.23(b)(1)(iii), how does the department interpret a “willful” failure to file a tax return?

The department considers a willful standard to constitute a voluntary and intentional violation or disregard of a known legal duty.

4. With the recent signing of Act 90, which implements a 10-year limitation period for tax collection by the department, is the department considering offering any tax amnesty programs in the coming year?

No, the department is not aware of any serious interest in legislation to create a new amnesty program.

5. Could the department please explain the analysis behind the current audit policy of removing receipts from affiliated entities from the sales factor as being not sales but rather “reimbursement of expenses?”

The situation described in this question appears to relate to an analysis of case specific circumstances rather than a policy. To the extent that this question pertains to the facts of a specific client, the practitioner should consider making full disclosure of the facts, including the taxpayer’s identity, and by submitting these issues as a letter ruling request to the department. The practitioner can also reach out to Audits headquarters and the office of Chief Counsel to discuss this situation and the determination.
6. The department published a due date calendar for 2019 indicating that RCT-101 forms for fiscal year filers are due 30 days after the federal due date, even if this happens to fall on a day other than the 15th of the month. Will this same approach also be applied to counting 30 days from the federal extended due dates? Would the department consider continuing to use a practical interpretation of one month after the federal extended due date to avoid having returns due prior to the 15th? Is the department considering issuing guidance regarding extended due dates for 2019 RCT-101 reports?

The statute specifically provides that the due date for filing a Pennsylvania corporate net income tax report is “thirty days after the return to the Federal Government is due” or in the case of Federal extension “thirty days after the termination of the Federal extension.” 72 P.S. §§7403(a)(1)(ii) and 7405. The department recognizes that we may need to post additional guidance. We will explore the options of adding information on our website, press releases and the PA Tax Update.

7. Does the offering of additional warranties for purchase void PL 86-272? Example: A taxpayer sells tangible personal property to customers in PA. The taxpayer’s activities within PA are limited to the solicitation of sales of tangible personal property. The taxpayer also sells additional warranty services on the TPP if the buyer is interested.

If your company is selling tangible personal property, you can still lose the protection of P.L. 86-272 if your company performs other activities within in a state in addition to solicitation, such as warranty work/services. Certain warranty services are not ancillary to solicitation and/or are not de minimis [Alcoa Bldg. Prods. Inc, v. Comm’r, 440 Mass. 224 (2003)]. The use of independent contractors to perform other activities can also lead to the loss of protection under P.L. 86-272. Each nexus determination is fact specific. The answer to this question depends on the terms of the warranty arrangement and how/by whom the warranty work is provided.

8. Pennsylvania enacted market-based sourcing for service receipts in 2013 and provided a notice in Dec. 2014. Practitioners were told to expect draft market-based sourcing regulations by the end of 2018. The latest estimate provided by the Department is the first half of 2020. The comment process and IRRC review will take additional time before any regulations become final. With the release of Corporation Tax Bulletin 2019-04, effective 2020, the importance of understanding receipts sourcing is heightened, as it may have a direct impact on the economic nexus threshold, filing requirements and tax liabilities. Most taxpayers will have filed at least six years of tax returns before the issuance of regulations. These returns and any related audits by the department will have established many of the sourcing methodologies. Should practitioners expect significant changes to these methodologies as a result of the regulations? What can be done to accelerate the process of issuing draft regulations, or preemptively addressing potential comments to these regulations?

The department shares your concerns regarding the speed of issuance of the market-based sourcing regulation and is expediting the preparation of the proposed regulation for public comment. Each regulation is different in its level of complexity and impact on stakeholders and market-based sourcing is a more complex issue. While the regulatory process has highly regimented steps which have to be followed in sequence to ensure due process, the department is always open to input from stakeholders on issues and working with the community to ensure workable regulations.
9. Revenue Bulletin 2019-04 was issued by the department in Sept. 2019 stating that economic nexus will exist for out of state corporations that have the following transactions that result in $500,000 or more of revenue:

1. Gross receipts from the sale, rental, lease, or licensing of tangible personal property;
2. Gross receipts from the sale of services; and/or,
3. Gross receipts from the sale or licensing of intangibles, including franchise agreements.

There are other types of transactions that may occur between an out-of-state corporation and a PA resident or resident business that are not mentioned above. Will it be acceptable for an out-of-state organization to rely on the wording of the Bulletin and only take into consideration transactions that meet the above definitions?

It is the Department’s intent that the $500,000 of revenue threshold includes all types of receipts includable in the computation of the sales factor. The Department is considering the revision of the Bulletin to add more clarity.

10. What has been the department’s experience with respect to NOL information included in Statements of Account? Has any feedback been received from taxpayers and/or representatives?

In 2016, the Department of Revenue launched a new Document Center in e-TIDES. The first new feature in the Document Center was an electronic Statement of Account (e-SOA). For most taxes, the summary includes the three most recently filed tax periods. The department implemented another enhancement in May 2019 that increased the number of periods to seven for Corporation Taxes. In response to requests from businesses and tax practitioners, the department has enhanced the electronic Statement of Account (e-SOA) by including net operating losses (NOLs) for Corporate Net Income Tax. The NOLs shown represent the existing balance on a taxpayer’s account. In general, the response from the practitioner community has been positive. The information is useful for taxpayers who wish to appeal the determinations/assessments of the department where the department’s records differ from those maintained by the taxpayer.

11a. Does Pennsylvania follow the IRC Section 382 loss limitations? Example: Company T engages in a 368(c) reorganization with Company A where Company A is the acquirer and T is the target. Company T sets up a single member LLC that will be disregarded for federal income tax purposes. The single member LLC will be acquired by a subsidiary of Company A in a merger transaction whereby the disregarded LLC will survive as a disregarded LLC. The 368(c) reorganization transfers Company T’s NOL to the acquirer subject to IRC 382.

Pennsylvania guidance related to IRC Section 382 loss limitations can be found in Corporation Tax Bulletin 2008-03. Beyond that, the issues raised in this question are not general in nature. The person asking this question should consider making full disclosure of the facts, including the taxpayer’s identity, and submitting these issues as letter ruling request to the department.

11b. In addition to the example in Question 11(a), the disregarded LLC will transfer, not sell, a substantial IP to a foreign subsidiary (outside the U.S.) owned by Company A. Does the transfer trigger a gain to be recognized in PA and can the NOL carryover be utilized to offset any such gain?

The issues raised in this question are not general in nature. The person asking this question should consider making full disclosure of the facts, including the taxpayer’s identity, and submitting these issues as letter ruling request to the department.
12. A pass-through entity received an R&D Tax Credit award letter from the Bureau of Corporation Taxes. The entity then prepares the PA R&D Credit Claim Form indicating each of the owners and amounts that are being passed through to each of the owners. The owners then claim the R&D Credits available to them on their individual PA tax returns. Then the Bureau of Individual Taxes sends notices out to each of the owners indicating the pass thru entity did not submit the proper paperwork to allocate or assign the credit. This is an ongoing problem with the department. Can this issue be corrected by having the Bureau of Corporation Taxes interface with the Bureau of Individual Taxes? How can this matter be solved administratively?

The Credit Claim Form, filed on behalf of the entity awarded the tax credit, must be filed in advance to the owners claiming the credits on the Individual Tax Returns. Typically, when credits are denied, there is a timing issue from the date of receipt the claim form was filed to the date the Individual Tax return is processed. It is highly recommended that claim forms are faxed to the Bureau of Business Taxpayer Accounting (BBTA), at least 60 days prior to the filing of the Individual Returns. To limit our need to request duplicate information the Bureau of Individual Taxes (BIT) attempts to delay the processing of restricted tax credit returns until the BBTA has completed its input of tax credit claim forms for the R&D credit. However, in recent years there has been a significant backlog with the processing of the information and unfortunately BIT cannot hold returns from being input onto our systems indefinitely. As a result, BIT must act to verify the information is received and processed. Sometimes that involves asking for information already provided to BBTA to be provided again to BIT. To alleviate this issue you can attach copies of the documents with your client’s returns. The copies will be redirected by the Examiner to the contact in BBTA for an expedited resolution.

When in the meeting, a question was asked pertaining to the clearance requirement for applicants participating in restricted tax credit programs:

Enforcement of Act 43 of 2017, authorizes the Department of Revenue to perform tax clearances on taxpayers participating in tax credit programs to ensure all taxpayers are compliant with tax payment and filing obligations, as a condition of eligibility within the programs. The two issues for determination are entity tax compliance and ownership tax compliance for entity owners with a 20% or greater share of ownership. The Department has refined and continues to find improvements in the process for notification to taxpayers and entity owners of non-compliance issues. Our current process requires examiners to provide written and verbal notification to individuals or entities identified for non-compliance. Non-Compliant letters typically require the non-compliant party to resolve issues in 20 days. This language will remain within the letters as a means to engage with the taxpayer to resolve the issues timely. Based on recommendations from professionals, it has been requested that in addition to our current letters, that hard deadlines are published within program guidelines, prior to acceptance of applications. Beginning in 2020 in addition to the written and verbal communication, the Department will publish the compliance deadline within guidelines for each of the programs.

13. Could the department provide insight as to whether the technology upgrade may help the following:
   1. **Notices going out requesting copies of W-2s for withholding greater than 3.07%**
      - Does the department already have access to this? Can they cross-match the records?

The department does have access to a W-2 database. However, not all employer’s W-2s are available at all times. There is a period early in the tax processing year when many W-2s are not present. In addition, there are a significant number of employers who don’t properly enter their W-2 information (assume we use IRS file formats and other errors with W-2 input) and gaps exist in the database. Some employers are not required to enter W-2 data.

The conversion of employer withholding taxes to the new GenTax System will not occur until 2022 at the earliest. It is not yet known what capabilities the system will have regarding comparison of W-2 information to individual tax
Questions and Answers

2. Verifying nonresident credit from a multi-state pass-through entity or individual filing in multiple states.
   • Does the department have access to e-filed partnerships or S corp K-1s, as well as, e-filed individual returns with multi-state returns e-filed?

When a PA-20S/PA-65 partnership or S corporation return is e-filed, the Department only has access to the Pennsylvania and Federal returns. The Department cannot access other state returns, therefore it is necessary for the partnership or S-corporation to attach any out of state returns as pdf files. The Department is currently working with practitioners and software vendors to find an acceptable method of transmitting composite returns filed by any entities that have software limitations with regard to attaching pdf files.

14. A PA non-resident taxpayer owns a holding pass-through entity without activity (LLC 1) and an operating pass-through entity (LLC 2) which generates income. The income flows up from LLC 2 to LLC 1 and then to the taxpayer. The taxpayer had unreimbursed expenses connected to the business, which were previously denied because the language in the operating agreement did not provide that LLCs would not reimburse the taxpayer for expenses, and/or that the taxpayer was required to incur expenses on the LLCs behalf. In this multi-tiered LLC structure, to ensure compliance going forward, should the language in the operating agreement be amended in LLC 1 and LLC 2, or would amendment to LLC 1 be sufficient? In addition, how should the PA tax return be prepared in order to avoid initial denial of unreimbursed expenses?

The taxpayer would likely need to amend both LLC agreements. Generally, to reduce the chance that unreimbursed expenses initially get denied, clearly show the amount of unreimbursed expenses, give explanation/detail of what they are, and consider attaching a copy of the agreements to the return that shows the expenses are not eligible for reimbursement.

15. The PA and local matching program continues to create hardships for taxpayers because of invalid notices issued by local tax collectors due to unsuccessfully matching business income provided by the department. Are there any plans to correct this issue by splitting the net profits line on the PA return between earned and unearned income? It would not affect the PA taxable income and a line would not necessarily have to be added to the return.

The department will investigate splitting the business income line as noted with the move of personal income tax processing into the new computer system. Since we are still very early into that phase of the conversion, it is not yet known if the PATH system is able to accommodate this request.

16. Can petitioners utilize the Bureau of Audits’ field audit to validate proof of payment for Petitions for Refund subsequently filed with the Board of Appeals? Example: A taxpayer’s sales and use tax refunds were reviewed during a field audit. Although a number of refund (credit) transactions were approved and processed via the audit, some were denied relief based on tax law and policy interpretations. All transactions were reviewed and proof of payment had been confirmed.

The short answer is no because an auditor may not in the course of fieldwork verify proof of payment of tax on every item they determine to be taxable during fieldwork. If the taxpayer files a petition for refund for items disallowed by the auditor, proof of payment will be required by the Board of Appeals. Further detail will be provided in the response to Question 17.
17(a). Recently, the Board of Appeals had been requesting 100% attestation to provide documented proof of payment on sales and use tax refund petitions. In the past, hearing officers requested a sample of transactions within the petition to satisfy that the tax was paid. Has this policy been officially changed for all Petitions for Refund? Is there any flexibility as to how that policy is enforced?

The Board of Appeals has published its documentation requirements for SUT on its website. Sampling is not mentioned in the section summarizing proof of payment. In fact, Section 30003.1 (72 P. S. § 10003.1) of the Tax Reform Code provides that a taxpayer is entitled to a refund of tax “actually paid” so that proof of payment is a requirement for any petition for refund. As the representative of the taxpayer, the Board would encourage you to ensure that your client has provided or can easily obtain sufficient documentation regarding proof of payment for all transactions for which a refund is being requested. In other words, the petitioner should be prepared to submit 100% proof of payment regardless of the number of transactions contained in the petition.

Sampling may be allowed and will be determined on a case by case basis. The factors used in determining whether sampling is appropriate are: the date that the appeal schedule was received by the Board of Appeals, how the appeal schedule is completed, number of transactions, size of transactions, and the number of issues. Your clients should be aware that sampling is NEVER guaranteed. For appeals for which a hearing officer has requested a sample, the review is done on a pass/fail basis. If one transaction fails, then the sample has failed and BOA will proceed to review the documentation provided by the petitioner. Due to decision timeframes and volume of appeals, BOA will not request another sample so if the sample fails, the petitioner should be prepared to provide 100% proof of payment.

If proof of payment on all transactions is required to be presented to the Board of Appeals, can the Petitioner request the utilization of Sales & Use Tax Bulletin 2017-01 - Review of Large and Complex Refund Requests, to have the documentation reviewed by the Bureau of Audits field office?

As stated previously, proof of payment is a requirement for any petition for refund and therefore, your clients should be prepared to provide you with sufficient documentation to establish proof of payment. This documentation should be reviewed prior to the filing of the petition for refund or shortly after the filing of the petition. Your client should not be waiting for an information request from the Board of Appeals to start providing you with the appropriate documentation. This documentation should be readily available to be presented to the Board of Appeals to support the refund requested. If there is an open audit, the petitioner can withdraw their refund request at the Board of Appeals and submit the credits for review as part of the audit. When a field audit is issued as a result of a refund, the Department will review the overall compliance of the entity and not just focus on the requested refund.

17(b). If proof of payment on all transactions is required to be presented to the Board of Appeals, can the Petitioner request the utilization of Sales & Use Tax Bulletin 2017-01 - Review of Large and Complex Refund Requests, to have the documentation reviewed by the Bureau of Audits field office?

As stated previously, proof of payment is a requirement for any petition for refund and therefore, your clients should be prepared to provide you with sufficient documentation to establish proof of payment. This documentation should be reviewed prior to the filing of the petition for refund or shortly after the filing of the petition. Your client should not be waiting for an information request from the Board of Appeals to start providing you with the appropriate documentation. This documentation should be readily available to be presented to the Board of Appeals to support the refund requested. If there is an open audit, the petitioner can withdraw their refund request at the Board of Appeals and submit the credits for review as part of the audit. When a field audit is issued as a result of a refund, the Department will review the overall compliance of the entity and not just focus on the requested refund.

18. Does the department plan on issuing guidance on the types of software that will qualify for the sales and use tax exclusion enacted under Act 90 for the sale or use of canned software by financial institutions directly used in conducting the business of banking?

The department is not considering issuing a bulletin on this matter at this time. Please direct specific questions to the DOR OCC.
19. Per Act 90, can qualifying banking institutions now present the PA Sales and Use Tax exemption certificate to exempt their software vendors? If so, does the department have any preferred language that should be used on the form?

Please use #7 “Other” on the REV-1220 and include the statement “Canned software (or service to canned software) purchased by a financial institution subject to tax imposed by Article VII or Article XV” in the statement.

20. Please define an “animal housing facility” in regard to Act 13 of 2019 and the new sales tax exemption starting in 2020 for building materials and supplies used in the construction or repair for an animal housing facility.

The bill defines “animal housing facility” as A ROOFED STRUCTURE OR FACILITY, OR A PORTION OF THE FACILITY, USED FOR OCCUPATION BY LIVESTOCK OR POULTRY. This definition was taken from 3 Pa.C.S. § 503 (these facilities were described in law when part of odor management plans were created).

21. Act 13 of 2019 also states that effective in 2020, youth centers do not have to charge sales tax on food and beverages sold to raise funds. Please define a “youth center.”

"YOUTH CENTER" MEANS A FIXED LOCATION USED EXCLUSIVELY FOR PROGRAMS FOR INDIVIDUALS WHO ARE 19 YEARS OF AGE OR YOUNGER AS LONG AS THE PROGRAMS ARE:

(A) CONDUCTED PRIMARILY BY VOLUNTEERS;
(B) DESIGNED TO ADVANCE RECREATIONAL, CIVIC OR MORAL OBJECTIVES; AND

22. At the meeting the PICPA, representatives asked if the Department would be willing to share our 2020-21 legislative agenda for review and comment.

The department will be pursuing legislation necessary to enact proposals contained in the soon-to-be proposed 2020-21 Governor’s Executive Budget. The department has also requested legislation to enact grand jury recommendations on tax credits and create a state tax lien repository.
1. Go to e-TIDES Welcome Screen and Log in.

2. Select the Document Center link on the left navigational menu. You will be directed to Document Center Welcome Screen.

3. Select the Request Access to View All Documents link on the left navigational menu. You will be directed to Electronic Correspondence Change screen.

4. Click on the Opt In check box for the enterprises you wish to opt in to and click on the Next Button. You will be taken to the Terms and Conditions screen.

   **Tip:** This screen lists all the enterprises the user has access to and includes the Business Name, Revenue ID and Opt In preference. They are categorized by whether they are the Enterprise Administrator, have View, File or Pay access or are related to an enterprise with no access permissions. You can also add an enterprise by clicking on the Add New Entity Button.

5. Read through the Terms and Conditions, click the Agreement check box, and click on the I Agree Button. You will be taken to the Electronic Correspondence Verification screen.

6. Verify the updates you made are correct. If they are correct, click on the Submit Button. If it is not correct or you wish to make further changes, click on the Back Button to go back to the Electronic Correspondence Change screen.
The Department of Revenue has launched "Schedule a Call", a new online service that will allow tax professionals to go on our website and schedule to receive a call from our Customer Experience Center at a time that is convenient for them. This new service gives tax professionals a faster option to connect with the department, particularly during tax season when they are busy working on behalf of their clients. No dialing, no waiting, no problem. All you have to do is visit our website at [www.revenue.pa.gov](http://www.revenue.pa.gov) and click the Online Services tab at the top.

Once the Receive a Call box pops up, enter your Name, Phone Number, the Tax Type you are calling about and the preferred date/time.

NOTE: Schedule a Call is available Monday through Friday from 9:00 AM to 4:00 PM. Please keep in mind that your requested call may be made within a few minutes of your scheduled time. Department representatives will work as quickly as possible to maintain the schedule, but volume of requests may be a factor.
As a practitioner we realize that your time is valuable and having to wait on hold during tax season is not something that you have time to do. To improve customer service, the Department of Revenue set up a Tax Professional Email Channel through our Online Customer Service Center. All you have to do is visit our website, www.revenue.pa.gov, and click the Online Services tab at the top.

Next, select Tax Professional Resources.

Then select Tax Professional Resources.

Next, you will select Ask a Question, from the menu choices.

If you have a profile already, just log in to the secure portal. If you have not created a profile you will be prompted to register.

Once your question is answered you will receive an email notification, so you can log back into the secure portal and view the response.
Automated Fact & Information Line  888-PA-TAXES (888.728.2937)

Make a Tax Payment  
www.revenue.pa.gov/payment

Credit/Debit Card Payments  800.272.9829  
www.officialpayments.com

### General Tax Questions & Information

**Business Taxes - Assistance**  717.787.1064
- Option 1: e-Tides/e-Business Unit
- Option 2: PA-100/Registration
- Option 3: Sales/Use/Hotel Occupancy & Booking Agent Tax
- Option 4: Employer Withholding Tax
- Option 5: Corporation Tax
- Option 6: PTBO Notices
- Option 7: Other Business Taxes

**Business Taxes - Delinquencies**  717.783.8434
- Option 1: Contractor Clearances
- Option 2: Sales Tax
- Option 3: Employer Withholding Tax
- Option 4: Corporation Tax
- Option 5: Multiple Taxes

**Individual Taxes - Assistance**  717.787.8201
- Option 1: Personal Income Tax
- Option 2: PA DirectFile
- Option 3: Property Tax/Rent Rebate
- Option 4: Inheritance Tax
- Option 5: Business Tax/Registration

**Individual Taxes - Assessments**  717.783.5250

**Individual Taxes - Delinquencies**  717.783.3000
- Option 1: Personal Income Tax
- Option 2: Inheritance Tax

**Inheritance Tax**  717.787.8327

**Motor & Alternative Fuels**  800.482.4382
- IFTA/MCRT Decals and Information, Motor Fuel Registered Distributor Information, Alternative Fuels Tax, PA Fuel Transporter Permits and Carrier Information, and Temporary/Trip Permits

**Property Tax/Rent Rebate**  888.222.9190  
(Claimant Assistance)

**Realty Transfer Tax**  717.783.8104

**Registration and Taxpayer Management**
- PA-100  717.787.3653
- REV-72  717.783.5473
- Discovery  717.772.9832

**Lottery**  717.702.8000  
W-2G Replacement  800.692.7481

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**Bureau of Business Tax Returns Processing**

**Main Line**  717.787.8326
Handles business tax return processing. (i.e. resolving taxpayer filing errors, correcting math errors, reviewing returns that suspend, and resolving data capture and other errors or issue.)

**Bureau of Business Taxpayer Accounting**

**Main Line**  717.705.6225
Handles taxpayer accounting functions for business taxes administered by Pennsylvania. (i.e. assessment resolution, responsible party and bulk sales assessment, payment application, correction of misapplied payments, application and tracking of taxpayer credits, processing refund requests and overall management of taxpayer financial accounts.)

**Compliance & Enforcement Information**  
**Main Line**  717.787.3911
- Bankruptcy
- Business License Clearances
- Collection Agency Issues
- Lien and Lien Satisfaction
- Sales Tax License Revocation Notice
- Wage Garnishment/Bank Attachment

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**Specialized Service Numbers**

**Board of Appeals**  717.783.3664

**Bureau of Audits**  717.783.1731

**Bureau of Desk Review and Analysis**
- Pass Through/ Sales Tax Review  717.705.7400
- Other Tax/Program Desk Review  717.214.7287

**Criminal Tax Investigations**  717.783.9685

**E-File Help Desk (Individual Taxes)**
For enrolled agents only  
717.787.4017

**Fraud Detection & Analysis Unit**
- Identity Validation Letter  717.772.9297
  www.doreservices.state.pa.us/IDValidation

**Office of Chief Counsel**  717.787.1382

**Tax Incentive & Credit Programs**
- Application/Verification Questions  717.346.0327

**Taxpayer's Rights Advocate Office**  717.772.9347

**Voluntary Disclosure Program**  717.787.9832

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**Other Agency Numbers**

Department of Treasury  
Unclaimed Property (Escheats)  800.222.2046  
800.379.3999

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12/27/19
**GENERAL TAX QUESTIONS & INFORMATION**

The department requests that you use the published numbers below or those on the notice for any initial contact concerning tax matters, billing and delinquencies. If your matter is not handled via this channel please contact the Customer Experience Center for further assistance.

| Board of Appeals | 717.783.3664 |
| Bureau of Audits | 717.783.1731 |
| Bureau of Desk Review and Analysis | 717.787.1064 |
| Lottery | 717.783.8434 |
| Business Taxes - Assistance | 717.783.9685 |
| Business Taxes - Delinquencies | 717.783.4017 |
| Criminal Tax Investigations | 717.783.214-7287 |
| E-File Help Desk (Individual Taxes) | 717.783.7481 |
| Fraud Detection & Analysis Unit | 717.783.8201 |
| Individual Taxes - Assistance | 717.783.5250 |
| Individual Taxes - Assessments | 717.783.3000 |
| Individual Taxes - Delinquencies | 717.783.8327 |
| Inheritance Tax | 717.787.8327 |
| Lottery | 800.692.7481 |
| W-2G Replacement | 717.787.8434 |
| Motor & Alternative Fuels | 888.222.9190 |
| Property Tax/Rent Rebate | 717.783.8104 |
| Realty Transfer Tax | 717.787.3653 |
| Registration and Taxpayer Management | 717.787.3543 |

**CUSTOMER EXPERIENCE CENTER**

Feel Free to contact the management team in the Customer Experience Center for any issues that may arise. We ask that you refer to the CEC management team before reaching out to any of the points of contact outlined on the right.

| Director | Donald Bianchi | 717-783-5686 |
| Assistant Director | Jane McCurdy | 717-705-7400 |
| Special Assistant | William Hartman | 717-346-2131 |
| Delinquent Call Center | William Tharp | 717-425-2842 |
| Customer Service Call Center | Michael Hosler | 717-425-2632 |
| Customer Outreach, Relations and Engagement | Alicia Gonsor | 717-425-2742 |

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**TAXATION DEPUTATE**

| Deputy Secretary | Bryan Barbin | 717-783-3683 |
| Special Assistant | Kevin Milligan | 717-783-5571 |
| Business Tax Return Processing | Matthew DeFrank | 717-783-5470 |
| Business Taxpayer Accounting | Josh Hulstine | 717-787-8211 |
| Registration & Taxpayer Mgmt. | Suzanne Tarlind | 717-783-5459 |
| Voluntary Disclosure | Matt Pettigrew | 717-787-9832 |

**INDIVIDUAL TAXES**

| Tracy Hulstine | Acting Director | 717-787-8346 |
| David Braden | Assistant to the Director | 717-787-8346 |
| Allen Daugherty | Fraud Detection and Analysis Manager | 717-772-9297 |
| Heidi Schultz | Inheritance Tax Division Chief | 717-787-8327 |
| Holly Moore | Realty Transfer Tax Manager | 717-783-8104 |
| Joseph Henry | PIT e-Service Manager | 717-787-1392 |
| Shari Cale | Resolution Division Chief | 717-783-5250 |
| Jesse Lehman | Acting Examination Division Chief | 717-787-1643 |
| Linda Simmons | Property Tax/Rent Rebate Div. Chief | 717-787-8397 |

**COMPLIANCE AND COLLECTIONS**

| Deputy Secretary | Radee Skipworth | 717-783-3680 |
| Special Assistant | Mark Morabito | 717-772-9231 |
| Enforcement & Taxpayer Assist | Dale Simpson | 717-772-6991 |
| Compliance | Jim Lavelle | 717-214-1969 |
| | Tom Scott | 717-787-6612 |
| Customer Experience Center | Donald Bianchi | 717-772-1537 |
| Desk Review | Jane McCurdy | 717-705-7400 |

**REVENUE SPECIALIZED SERVICES**

| Audits Director | Jason Weimer | 717-783-1731 |
| Board of Appeals Chair | Lauren Zaccarelli | 717-787-4916 |
| Economic Development | Matthew Forti | 717-772-3896 |
| Imaging & Document Mgmt. | Bernard Stakem | 717-787-8276 |
| Research Director | Shane Sanders | 717-787-6300 |
| Taxpayer Rights Advocate | Vincent Pease | 717-772-9347 |

**OTHER AGENCY NUMBERS**

| Executive Deputy Secretary | John J. Kaschak | 717-783-3680 |
| Deputy Secretary for Tax Policy | Amy Gill | 717-783-3638 |
| Deputy Secretary for Admin. | Christin Heidingsfelder | 717-783-3688 |
| Chief Counsel | Tom Gohsler | 717-783-1382 |
| Policy Director | Michael Wood | 717-783-3684 |
| Communications Director | Jeffrey Johnson | 717-787-6360 |
| Administrative Services | Christina Dunn | 717-772-1731 |
| PRISM Director | Donald Sheridan | 717-783-9566 |

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