

LEHIGH TAX COLLECTION COMMITTEE
COMMONWEALTH OF PENNSYLVANIA

RESOLUTION #2025 - 2

**RESOLUTION APPROVING THE FIRST AMENDED AND RESTATED RULES AND
REGULATIONS GOVERNING PRACTICE AND PROCEDURE BEFORE THE TAX APPEALS
BOARD OF THE LEHIGH TAX COLLECTION COMMITTEE**

WHEREAS, the Lehigh Tax Collection Committee ("TCC") is organized and operated under the Pennsylvania Local Tax Enabling Act, 53 P.S. Sec. 6924.101, et seq., as amended by Act 32 of 2008 ("Act 32"); and

WHEREAS, Section 505(a.1)(7) of Act 32 [53 P.S. Sec. 6924.505(a.1)(7)] imposes a duty on the TCC to adopt, amend and repeal policies and procedures consistent with the regulations under Section 508 for the administration of income taxes within the Lehigh Tax Collection District ("TCD"); and

WHEREAS, the TCC on December 20, 2012, adopted its original Rules and Regulations Governing Practice and Procedures before the Tax Appeals Board of the Lehigh Tax Collection Committee ("Original Tax Appeals Board Rules and Regulations"); and

WHEREAS, the TCC desires to amend comprehensively its Original Tax Appeals Board Rules and Regulations, and finds that the most convenient method of amendment is through a First Amended and Restated Rules and Regulations Governing Practice and Procedures before the Tax Appeals Board of the Lehigh Tax Collection Committee ("First Amended and Restated Tax Appeals Board Rules and Regulations"); and

WHEREAS, the TCC finds that the adoption of the proposed First Amended and Restated Tax Appeals Board Rules and Regulations attached hereto as Exhibit "A", and incorporated herein by reference as though set forth fully at length (the "First Amended and Restated Tax Appeals Board Rules and Regulations"), is in the best interest of the TCC and the Lehigh TCD's political subdivisions ("PSDs"); and

WHEREAS, the TCC members were previously provided a red-lined version of the proposed First Amended and Restated Tax Appeals Board Rules and Regulations, showing the amendments to the Original Tax Appeals Board Rules

and Regulations, together with a copy of the First Amended and Restated Tax Appeals Board Rules and Regulations.

NOW, THEREFORE, BE IT RESOLVED, by the Lehigh Tax Collection Committee of the Lehigh Tax Collection District, Pennsylvania, as follows:

1. The First Amended and Restated Tax Appeals Board Rules and Regulations, attached hereto as Exhibit "A," are hereby approved and adopted.

2. In the event any provision, section, sentence, clause or part of this Resolution shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Resolution, it being the intent of this TCC that the remainder of the Resolution shall remain in full force and effect.

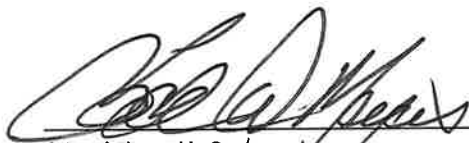
3. All resolutions or parts thereof, insofar as the same are inconsistent herewith, are repealed hereby, but only insofar as inconsistent.

4. This Resolution shall be immediately effective.

RESOLVED, this 7th day of August, 2025.

ATTEST:

LEHIGH TAX COLLECTION COMMITTEE


(Assistant) Secretary

By 
(Vice) Chairperson

CERTIFICATE OF BOARD SECRETARY

I, Jack D. Meyers, being the duly appointed Secretary of the Lehigh Tax Collection Committee, do hereby certify that, at a regular meeting of the Board of Delegates of the Lehigh Tax Collection Committee held on August 7, 2025, following due prior written notice to the primary delegates and their alternates at least five (5) days prior a copy of the Attached Resolution Approving the First Amended And Restated Rules And Regulations Governing Practice and Procedure before the Tax Appeals Board of the Lehigh Tax Collection Committee to be presented to the Board for adoption at the meeting and following at least five (5) days' notice of the meeting, itself, the Resolution was adopted by the affirmative roll call vote of the authorized delegates in a total amount greater than 1/2 of the total Weighted Votes which could be cast if all primary voting delegates were present and voting.

Date: August 7, 2025

Board Secretary



Jack D. Meyers

EXHIBIT "A"

**to Resolution Approving the First Amended and Restated Rules and
Regulations Governing Practice and Procedure Before the Tax Appeals
Board of the Lehigh Tax Collection Committee**

First Amended and Restated
Rules and Regulations Governing Practice and Procedure
before the Tax Appeals Board of the Lehigh Tax Collection
Committee

I. Purpose and Scope

101. Purpose

(a) The Lehigh Tax Collection Committee (TCC) Board of Delegates (“TCC Board”, or “TCC”) has established a Tax Appeals Board (“Appeals Board”) for the Lehigh Tax Collection District (the “TCD”) pursuant to the TCC’s Bylaws for the purpose of hearing appeals from the determinations of the Tax Officer relating to the assessment, collection, refund, withholding, remittance or distribution of income taxes. (See Bylaws - Article VII)

(b) The TCC Board adopts these Rules and Regulation Governing Practice and Procedures before the Tax Appeals Board (“Rules and Regulations”) in order to ensure the Appeals Board’s effective, efficient and fair administration of its purpose.

102 Scope and Jurisdiction

A taxpayer, employer, political subdivision or an another tax collection district may appeal to the Appeals Board a determination of the Tax Officer relating to the assessment, collection, refund, withholding, remittance or distribution of taxes over which the TCC has jurisdiction.

II. The Tax Appeals Board

201. Composition of the Appeals Board, Alternates and Conflicts of Interest

The Appeals Board shall be comprised of three (3) regular members and two (2) alternate members appointed by the TCC Board. A panel of three (3) members shall hear and decide each appeal. If a regular member is unable to participate in an appeal due to unavailability or due to a conflict of interest, including but not limited to a conflict as defined under the Ethics Act, 65 Pa. C. S. Ch. 11, then the Appeals Board Chairperson shall select an alternate member to participate in place of the unavailable or conflicted regular member. In no case shall an Appeals Board member serve on the Appeals Board if the member has a conflict of interest that impairs his or her ability to decide the appeal in a fair, impartial and objective manner.

202. Qualifications of Appeals Board Members

The Appeal Board members (regular and alternates) shall be primary voting delegates of the TCC. No member of the Appeals Board may be the tax officer, or an employee, agent, or attorney for the tax officer, or an employee, agent or solicitor for the TCC.

203. Term of Office

The Appeals Board members (regular and alternate) shall serve one (1) year terms. The appointment of the Appeals Board members shall occur at the annual organization meeting of the TCC. In the event that the Appeals Board member has not been reappointed or a successor has not been appointed, after the expiration of the then current term, the Appeals Board member shall continue to serve until a successor has been appointed. An Appeals Board regular or alternate members shall only be removed by the Board of the TCC for just cause, unless the member is no longer qualified under Section 202 above. In the event of a vacancy on the Appeals Board due to resignation, removal or other reason, the TCC Board Chairperson shall appoint a replacement regular member or alternate member to fill the unexpired term of the member who vacated the Appeals Board. Notwithstanding the term expiration provisions set forth above, in the event an Appeals Board member is hearing a case that has not been completed as of the end of the Appeals Board member's term, the Appeals Board member shall nevertheless continue to serve as an Appeals Board member until the case before the Appeals Board has been finally concluded, provided the member continues to be otherwise qualified under Section 202 above.

204. Quorum and Voting Requirements of the Appeals Board

The presence of three (3) members or alternates of the Appeals Board shall constitute a quorum of the Appeals Board for meeting or hearing purposes. All decisions and rulings on objections to evidence shall be determined by a simple majority vote of the Appeals Board.

205. Compensation of the Appeals Board

Unless otherwise required by law, the Appeals Board members shall not be compensated for their time spent in carrying out their duties as Appeals Board members, except that they shall be reimbursed for out-of-pocket costs that are reasonably incurred when carrying out their duties as Appeals Board members. All out-of-pocket costs shall be supported by receipts within a reasonable period of time after they have been incurred.

206. Officers of the Appeals Board

- (a) The Appeals Board members shall elect amongst themselves a Chairperson and Vice Chairperson.
- (b) The TCC's Executive Director shall act as Secretary to the Appeals Board.

207. Duties of Appeals Board Officers and Members (Regular and Alternates)

- (a) The Appeals Board Chairperson shall be responsible for (1) scheduling, recessing, reconvening and adjourning hearings, unless otherwise delegated; and (2) directing, guiding and conducting hearings including the administration of oaths and affirmations to

witnesses and requiring the production of records such as those referenced under 53 P.S. §6924.509(f)(4) (relating to records of employers and taxpayers).

(b) The Appeals Board Vice Chairperson shall perform the duties of the Chairperson in the event the Chairperson is unavailable.

(c) The Appeals Board members shall listen to testimony, review documents, ask questions of witnesses and rule on objections to evidence in order to render a decision regarding the subject of the appeal.

(d) The Appeals Board Secretary shall maintain all Appeals Board meeting minutes and Appeals Board records; and if delegated by the Chairperson provide all public notices and notices to its members as required under the Pennsylvania Sunshine Act, 65 Pa.C.S.A. Sec. 701, et seq.; and perform other duties as determined by the Appeals Board.

208. Appeals Board Solicitor

The Appeals Board may appoint a Solicitor, whose expenses will be paid by the TCC, but only to the extent budgeted or otherwise approved. The Appeals Board Solicitor shall attend all meetings and hearings of the Appeals Board unless excused by the Appeals Board Chairperson. The Solicitor shall provide advice and assistance to the full Appeals Board at the direction of any member of the Appeals Board.

209. Conflicts of Interest of Appeals Board Solicitor

The Appeals Board Solicitor shall recuse himself or herself in the event that a conflict of interest arises under the Pennsylvania Rules of Professional Conduct or other statutory or common law conflict of interest law.

III. Procedures for Appeals and Hearings.

301. Time Limitations

An appeal petition is timely filed if the letter transmitting the petition is postmarked by the United States Postal Service ("USPS") on or before the final day on which the petition is required to be filed as hereinafter provided. Hand delivered and e-mailed petitions shall be received by the Appeals Board on or before the final day on which the petition is required to be filed. Deadlines for filing petitions are as follows:

(a) A petition for a refund shall be filed within three (3) years after the due date for filing the report or tax return, as extended or one year after actual payment of the tax, whichever is later. If no return or report is required, the petition shall be filed within three (3) years after the due date for payment of the tax or within one (1) year after actual payment, whichever is later.

(b) A petition for a reassessment of the tax shall be filed within ninety (90) days of the date of the assessment notice.

(c) A petition to appeal a collection, withholding, or remittance determination must be filed within one (1) year of the date of the postmark of the notice of such determination.

(d) A petition to appeal a distribution determination must be filed within two (2) years of the date of postmark of the notice of such determination or within two (2) years from the end of the thirty (30) day period provided for the tax officer to respond contained in 53 P.S. § 6924.513(b), whichever is later.

302. Requirements for Petitions for Appeal

The petition shall be submitted in accordance with the following requirements. Petitions for appeal shall be complete and accurate and those determined to be incomplete or inaccurate will be returned to the Petitioner as unfiled. Petitions which are not timely filed will be denied.

(a) A petition related to assessments, refunds or collections shall be substantially in the form attached hereto as Exhibit A as amended from time to time by the Tax Officer with the approval of the TCC Solicitor. Copies of the most current form may be obtained from the Tax Officer.

(b) There is no specific form of petition to be filed by an employer related to a withholding determination; the petition may be in the form of a letter or other appropriate form provided it is titled "Petition" at the top and contains the following information:

- (i) The name, address and telephone number of the person or entity appealing;
- (ii) The name of the political subdivision(s) which claims that an adjustment in withholding is required;
- (iii) The applicable tax year(s);
- (iv) The date of the notice of the withholding determination received by the employer or taxpayer;
- (v) A copy of any records which may be associated with the appeal;
- (vi) A copy of the withholding determination notice the employer received; and
- (vii) A written statement from the employer explaining all reasons that adjustment in withholding is not required; and
- (viii) The petition must be signed and dated by the employer.

(c) There is no specific form of petition to be filed by a political subdivision related to a remittance determination; the petition may be in the form of a letter or other appropriate form provided it is titled at the top "Petition" and contains the following information:

- (i) The name, address and telephone number of the person or entity appealing;
- (ii) The name of the political subdivision which claims that an adjustment in remittance is required;
- (iii) The applicable tax year(s);
- (iv) The date of the remittance determination notice received by the political subdivision;
- (v) A copy of any records which may be associated with the appeal;
- (vi) A copy of the remittance determination notice the political subdivision received;
- (vii) A written statement from the political subdivision explaining all reasons that adjustment in remittance is required; and
- (viii) The petition must be signed and dated by the political subdivision.

(d) There is no specific form of petition to be filed by a tax officer or political subdivision related to a distribution determination; the petition may be in the form of a letter or other appropriate form provided it is titled "Petition" at the top and contains the following information:

- (i) The name, address and telephone number of the person or entity appealing;
- (ii) The name of the tax officer or political subdivision which claims that an adjustment in distribution is required;
- (iii) The applicable tax year(s);
- (iv) The date of the distribution determination notice received by the tax officer or political subdivision;
- (v) A copy of any records which may be associated with the appeal;
- (vi) A copy of the distribution determination notice the tax officer or political subdivision received;

(vii) A written statement from the tax officer or political subdivision explaining all reasons that adjustment in distribution is required; and

(viii) The petition must be signed and dated by an officer duly appointed by the tax officer or political subdivision.

303. Address for Filing Petition

A Petition must be mailed via USPS First Class Mail, delivered in-person, or e-mailed, to the Appeals Board at the following addresses, as applicable:

Mail and delivery in-person:

Lehigh Tax Collection Committee Tax Appeals Board
C/o H.A. Berkheimer, Tax Officer
50 North Seventh Street
Bangor, PA 18013

E-mail:

Lehigh Tax Collection Committee Tax Appeals Board
C/o H.A. Berkheimer, Tax Officer
dltlegal@hab-inc.com

304. Notice of Filing Petition

Upon filing of a Petition, the Appeals Board shall promptly send a copy of the Petition and give notice to the tax officer and other parties who have an interest in the appeal.

305. Waiver of Hearing

If the petitioner does not request a hearing on the petition, the petitioner will be deemed to have waived any right to a hearing and to have consented for petitioner's appeal to be decided without a hearing and based on the contents of the petition and record before the Appeals Board only. Notwithstanding a waiver for a hearing, the Appeals Board may hold a hearing if it decides that a hearing would be helpful to render a decision.

306. Notice of Hearing

Upon receipt of the fully completed petition for appeal, if the Appeals Board schedules a hearing, the Appeals Board shall give the petitioner, the tax officer, and other parties who may have an interest in the appeal reasonable notice, in writing, of the time, date, and place of the hearing on the petition.

307. Hearing

- (a) The Appeals Board may, in its discretion, deny the petition if a hearing has been scheduled and the petitioner fails to appear for the hearing.
- (b) In order to maintain taxpayer confidentiality, hearings involving taxpayer matters shall be closed to the public and shall not be subject to the requirements of 65 Pa.C.S. §701et. seq.
- (c) The parties to the hearing shall be the petitioner, parties of interest, any person affected by the appeal who has made timely appearance of record before the Appeals Board, and any other person permitted to appear by the Appeals Board. The Appeals Board shall have power to require that all persons who are considered parties enter appearances in writing on forms provided by the Appeals Board for that purpose.
- (d) The petitioner and parties of interest and others shall have the right to be represented by counsel.
- (e) Formal rules of evidence shall not apply, but irrelevant, immaterial, or unduly repetitious evidence may be excluded. All relevant evidence of reasonably probative value may be received. At the discretion of the Appeals Board, depositions or affidavits may be received in lieu of oral testimony if the actual presence of a witness is not feasible.
- (f) The petitioner, parties of interest and the tax officer will have the opportunity to present any facts, documents, witnesses or other evidence on all relevant issues. Reasonable examination and cross-examination of all witnesses shall be permitted.
- (g) Transcripts or recordings of a hearing are not required, but may be made at the discretion of the Appeals Board. In the event a stenographic record is requested by the petitioner or any other party of interest, the cost of the appearance fee and original transcript and one copy shall be shared equally by the Appeals Board, the petitioner and any other party of interest. If the Appeals Board requires a stenographic record, the cost of the appearance fee and original transcript and one copy shall be paid by the Appeals Board. If the petitioner or any other party of interest requests a copy of the transcript required by the Appeals Board, the petitioner and any other party of interest shall pay for the cost of the copy requested by them. The original transcript in all circumstances shall remain part of the Appeals Board's records of the hearing.
- (h) The petitioner, parties of interest and others shall be afforded the opportunity to submit briefs prior to the Appeals Board rendering its decision. Oral argument upon substantial issues may be heard by the Appeals Board.
- (i) The petitioner has the burden of proof on all issues.

308. Continuance

The Appeals Board, or the Appeals Board Chairperson in advance of any Appeals Board hearing, may grant a request for continuance of a scheduled hearing. The request shall be made in writing, shall state the reasons for the requested continuance. A request shall be granted only if supported by written reasons, and for good cause. Absent extenuating circumstances, a request for continuance shall be filed with the Appeals Board Secretary at least five (5) days prior to the scheduled hearing. If the request is made within five (5) days of the scheduled hearing, the request shall contain an explanation for the delay in filing the request.

309. Decision

(a) In evaluating and making a decision as to any petition, the Appeals Board shall apply the principles of law and equity.

(b) Decision on a petition shall be determined by the Appeals Board within sixty (60) days of filing (unless a longer period is permitted by law), but only if the petition was complete and accurate when filed (as required by Section 301 above); shall be in writing, signed by all members or alternates who participated in the decision; shall contain findings and the reasons for the decision; and shall be mailed to the petitioner (with a copy to the petitioner's representative, if any), to the tax officer to parties who have made an entry of appearance and to any other parties of interest. If the appeal is subject to the requirements of the Local Taxpayers Bill of Rights ("LTBR") (53 Pa. C. S. §8421 et. seq.), the failure of the Appeals Board to act within 60 days shall result in the petition being deemed approved, but only if the petition was complete and accurate when filed.

IV. Use of Authorized Representatives

401. Authorized Representatives.

The Petitioner or other interested party may choose to be represented by a representative. The representative may be a lawyer, a certified public accountant, accountant, or other tax advisor possessing appropriate tax training to represent persons in tax appeals. The Petitioner shall indicate on the petition for appeal that they choose to be represented by a representative, and must include the representative's name, address and telephone number.

402. Notices and Communications

Copies of notices or communications may be sent by the Tax Officer and/or Appeals Board Secretary to the Petitioner's or other interested party's representative. However, the original notice or communications will always be sent directly to the Petitioner. Action taken by the Petitioner's authorized representative (for example, requesting an extension of time or submitting factual information) shall have the same force or effect as if taken directly by the Petitioner.

V. Mandatory Mediation

501. Appeals Subject to Mandatory Mediation

In accordance with Sec. 6924.505(k) of the LTEA, any dispute among the affected parties involving a 10% or greater deviation from taxes received in the previous tax year shall be subject to mandatory mediation, in accordance with regulations and guidelines to be adopted by the Pennsylvania Department of Community and Economic Development. Any dispute involving less than the 10% threshold may be subject to voluntary mediation in accordance with regulations and guidelines to be adopted by the Pennsylvania Department of Community and Economic Development. The mediation requirements of the LTEA shall be complied with prior to the scheduling of any hearing and making any decision by the Appeals Board.

VI. Appeal to Court of Common Pleas.

601. Court Appeals

Any person aggrieved by a decision issued by the Appeals Board, and who has a direct interest in the decision shall have the right to appeal the decision to the Lehigh County Court of Common Pleas within thirty (30) days from the date the decision was issued.

VII. Confidentiality

701. Confidential Taxpayer Information

Any information which the Appeals Board, its respective officers, agents, legal counsel, financial accountants, or employees, receives from a taxpayer about the taxpayer's income, salary, wages, and/or taxes because of a petition for appeal filed by the taxpayer or hearing before the Appeals Board shall be confidential tax information. It shall be unlawful, except for official purposes or as provided by law, for such persons to:

- (a) Divulge or make known in any manner any confidential information obtained through any audit, return, assessment, investigation, report, investigation, appeal, hearing or verification of a taxpayer to any person other than the taxpayer or the taxpayer's authorized representative.
- (b) Permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person other than the taxpayer or the taxpayer's authorized representative.
- (c) Print, publish or make known in any manner any confidential tax information of a taxpayer.

702. Penalties

A person who violates the confidentiality provisions of Section 701 commits a misdemeanor of the third degree and shall, upon conviction, be sentenced to pay a fine of not more than \$2,500 or to imprisonment for not more than one year, or both. The offender shall pay the costs of prosecution. If the offender is an officer or employee of the Tax Officer or the Appeals Board, the officer or employee shall be dismissed from office or discharged from employment.

VIII. Amendment to Appeals Board Regulations

801. Amendments

The TCC may amend or supplement the Appeals Board Rules and Regulations at any time, with or without notice to the Appeals Board, or any participant in a Tax Appeal. Procedural amendments shall be immediately applicable to any pending Tax Appeal. Substantive amendments shall not be applicable to any pending appeals properly filed.

IX. Concerns/Questions/Complaints

Should a taxpayer or other interested person have a concern, question, or complaint regarding the Tax Appeals Board or the practices and procedures set forth herein, the person may send correspondence to the TCC's Executive Director. The address for sending communications is available on the internet site for the TCC under the following Web site: www.lehightcc.org.

EXHIBIT "A"

FORM OF PETITION TO FILE APPEAL FROM DENIAL OF TAX REFUND OR A DETERMINATION OF A TAX ASSESSMENT OR A COLLECTION NOTIFICATION

The Lehigh County Tax Collection District

Petition for Appeal

Instructions

This form is to be used to appeal an assessment of tax, a denial of a claim for refund, or a collection notification. A copy of the Petition may be downloaded from the TCC Web site at www.lehightcc.org. Please complete the Petition using blue or black ink, or type the Petition.

The Petition must be mailed via USPS First Class Mail, delivered in-person, or e-mailed, to the Appeals Board at the following addresses, as applicable:

Mail and delivery in-person:

Lehigh Tax Collection Committee Tax Appeals Board
C/o H.A. Berkheimer, Tax Officer
50 North Seventh Street
Bangor, PA 18013

E-mail:

Lehigh Tax Collection Committee Tax Appeals Board
C/o H.A. Berkheimer, Tax Officer
dtlegal@hab-inc.com

Answer all questions below as completely as possible. If an item is not applicable, enter "N/A."

Attachments required:

- **PETITION TO APPEAL DENIAL OF TAX REFUND REQUEST:**
 - A copy of the notice/determination being appealed;
 - A copy of the original taxpayer written refund request;
 - Proof that the tax for which a refund is requested was paid;
 - A copy of any local tax return which may be associated with the petition to appeal; and
 - Copies of all federal and/or state returns and/or schedules which may relate to the petition to appeal.

- **PETITION TO APPEAL ASSESSMENT FOR TAXES OR COLLECTION NOTIFICATION:**
 - A copy of the notice/determination being appealed;
 - A copy of any local tax return which may be associated with the petition to appeal; and
 - Copies of all federal and/or state returns and/or schedules which may relate to the petition to appeal.
- **Any petition related to a dispute required to be submitted to mediation pursuant to 53 P.S. § 6924.505(k) must include a certification of unsuccessful mediation.**

Section A: Taxpayer Information

Last Name: _____ First Name: _____ Middle Initial: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Previous Street Address (*if applicable*): _____

City: _____ State: _____ County: _____ Zip: _____

Social Security Number: _____

Taxpayer Identification Number: _____

Section B: Tax Information

Type of Tax: _____

Is this Petition for a Refund? _ Yes _ No If so, what amount? \$ _____

If so, what date was a refund originally requested? _____

Tax Year: _____ Quarter: _____

School District: _____

Borough: _____ Township: _____

City: _____ Town: _____

County: _____

Section C: Tax Representative Information

Complete Information for Representative *(if applicable)*

Send all copies of correspondence to: _____ Representative

Last Name: _____ First Name: _____ Middle Initial: _____

Is Representative an: ____ Attorney ____ Certified Public Accountant ____ Other Accountant
____ Other Tax Advisor

Business Name: _____

Street Address: _____

City: _____ State: _____ County: _____ Zip: _____

Phone: _____ Fax: _____

Section D: Hearing Request/Waiver

_____ Hearing Requested *(Check if Taxpayer desires a hearing in person)*

_____ Hearing Waived *(Appeals Board will make its decision without a hearing based upon the contents of the petition and record before the Appeals Board only, nevertheless the Appeals Board reserves the right to hold a hearing to receive evidence from the petitioner, tax officer or other parties of interest.)*

If choice is not indicated, hearing will be conducted based on Petition and Record and without a hearing in person, unless the Appeals Board decides a hearing is required.

Section E: Relief Requested and Arguments

Explain the relief requested:

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

[illegible]

Section F: Signature

All Petitions must be signed by Petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner's behalf must accompany the Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true and correct. I further certify that this Petition has not been filed for purposes of delay.

Signature:

(Taxpayer or Authorized Representative)

Print Name:

(Taxpayer or Authorized Representative)

Title:

Date: _____