

**PETITION FOR REFUND INSTRUCTIONS  
SALES AND/OR USE TAX**

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The following instructions and enclosed appeal schedule is required with the petition when filing a petition for refund of Sales and/or Use tax with the Board of Appeals. Please note, these instructions are intended to provide *general* guidelines applicable to all Sales/Use Tax Petitions for Refund filed with the Board of Appeals. Failure to provide any of the information requested in Sections I-III below may result in the dismissal of your petition.

**SECTION I: DESCRIBE THE TRANSACTION**

The following transaction information is required for every transaction requesting a refund of tax. If the petition for refund contains multiple contested transactions, the enclosed appeal schedule is also required (preferably in electronic format). Additionally, copies of invoices and/or receipts documenting this information must be provided.

1. Vendor Name.
2. Invoice Number.
3. Invoice Date.
4. Description of Purchased Item **as detailed on invoice** (and not the factual basis for the refund).
5. Total Invoice Amount
6. Invoice Amount Before Tax.
7. Invoice Tax is Sales Tax Charged by Vendor.

**SECTION II: DEMONSTRATE YOU PAID TAX ON THE TRANSACTION**

The following **tax** payment information is required for every transaction in which the refund of tax is requested. Additionally, copies of cancelled checks, receipts, bank statements, credit card statements, or wire transfers confirmations verifying that tax was paid are also required.

8. Type of tax paid (i.e. sales or use).
9. Method of Tax payment (i.e. check, money order, wire transfer confirmation, cash)
10. Date the tax was paid.
11. Use Tax reported and paid to the Commonwealth of Pennsylvania

**SECTION III: EXPLAIN WHY A REFUND IS DUE ON THE TRANSACTION**

The following argument information is required for every transaction in which a refund of tax is requested. Copies of exhibits/documents relied upon for relief are also required.

12. Amount of refund requested (by jurisdiction)
  - a. State
  - b. Philadelphia County
  - c. Allegheny County
13. Factual basis for refund.(Examples include % of software users out of state or % of utilities used directly in manufacturing)
14. Legal basis or authority for refund (if known).
15. Additional comments.

**BOARD USE ONLY**

This section will be used by the Board in its review of the petition. These columns should remain blank.

**SECTION IV: ADDITIONAL INFORMATION**

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In many instances, additional information may be necessary to establish that a Petitioner is entitled to the requested relief. Where possible such information should be provided in conjunction with the initial filing. Additional information may also be requested if deemed necessary by the Board.