

## **Tax Review Board** **Instructions for Filing this Appeal**

**REQUIRED INFORMATION:** Your petition for appeal will not be processed unless all information is provided. You must include:

- An Employer Identification Number (for a business) or a Social Security Number (for an individual).
- Your complete mailing address.
- A copy of the bill/assessment being appealed must be attached.

**TYPE OF APPEAL:** Indicate if you are appealing the principal, interest and penalty only, or a refund denial. Indicate the tax type and the period/year you are appealing.

**REAL ESTATE TAX APPEALS:** Petitions for the Real Estate Tax will be accepted for Waiver of Interest and Penalty only. First year additions accruing on Real Estate Tax during the months of April through December cannot be appealed to the Tax Review Board.

**PRINCIPAL PETITIONS:** Petitions for review of principal must be received within sixty (60) days of the First Notice of Assessment from the Department of Revenue.

**INTEREST AND PENALTY PETITIONS:** Arrangements for payment of the uncontested tax should be made with the Department of Revenue before filing this appeal.

**REFUND APPEAL PETITIONS:** The Philadelphia Code Chapter 19-1703 requires that a taxpayer submit a refund request to the Department of Revenue before filing an appeal with the Tax Review Board. Petitions for Refund Appeal must be received within ninety (90) days of the refund denial letter issued by the Department of Revenue. A copy of the refund denial letter from the Department of Revenue must be attached to the petition being filed.

**CONTACT INFORMATION:** For assistance call 215-686-5216 or fax to 215-686-5228.