

City of Philadelphia – Department of Revenue

Technical Staff

Statement of Policy – Tax Consulting Services

Effective May 2, 2011, taxpayers and practitioners seeking a technical tax consultation with the Technical Staff must submit their questions via e-mail to revenueadvisors@phila.gov.

The Technical Staff will no longer entertain technical tax questions via telephone calls.

This policy will also apply to any incoming telephone calls referred from other areas/units within the Revenue Department to the Technical Staff. It is strongly suggested that if you have been referred to the Technical Staff, that your e-mail contain the name and unit/area of the Department who made the referral as this may ultimately help resolve your issue or answer your question.

The Technical Staff will respond to e-mails that are for complex and/or highly technical tax questions/topics only. All e-mails received will be screened for whether the issue involved is of a complex or highly technical tax nature. E-mails that can be answered or responded to in another area of the Revenue Department (i.e. Taxpayer Services Area, Audit Division, etc.) will be forwarded to that area/ unit for disposition.

It is suggested that e-mails to the Technical Staff be as detailed as possible. That is, all pertinent facts/circumstances and/or any governing statutes/regulations (i.e. Internal Revenue Code/ Treasury Regulations) specific to your fact pattern/question should be explained.

Inquiries regarding tax notices, tax bills, and tax account information maintenance/changes should be made to the Taxpayer Services Area of the Department. Taxpayer Services phone number is 215.686.6600. Their e-mail address is revenue@phila.gov.

Basic tax questions (e.g. an explanation of or the calculation of Business Privilege Tax taxable gross receipts and apportioned/taxable net income, taxable Net Profits, taxable Philadelphia Wages, filing Wage and Business Tax Refund petitions, etc.) can be e-mailed to the Audit Division at revenueaudit@phila.gov. The Audit Division telephone number is 215.686.6500.

Please research the Department's website at www.phila.gov/revenue and in particular the *Technical Rulings /Tax Regulations* link before e-mailing your question.

Your cooperation and understanding is greatly appreciated.