



# 2020 PSTAP ANNUAL MEETING

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## Questions and Answers

**1. Does PA DOR log responses received on a notice to prevent follow-up letters from being generated until the taxpayer's response is reviewed? If not, can this be addressed?**

Yes, both our previous tax system and our new PaTH system will place a hold on the account once correspondence posts to the system.

**2. Does PA DOR generate "closing letters" when an issue is resolved?**

Upon review of taxpayer's correspondence, the department will send out a notice to advise the taxpayer of the outcome.

**3. Does PA DOR notify individuals when their return is receiving a secondary review that will delay the issuance of a refund?**

No, we do not notify taxpayers when their return is in a secondary review.

**4. Does PA DOR send out letters to explain how and why they changed a taxpayer's refund before making the adjustment?**

In most cases, the department will request additional documentation if the tax examiner believes it is required to approve a refund request. If the taxpayer fails to provide the appropriate documentation or the documentation is insufficient, the adjustment is made, and the department sends notification to the taxpayer of the adjustment. If the taxpayer disagrees with the reduction of the refund, they can dispute the adjustment.

**5. What is the average telephone hold time to reach a revenue officer to address a tax notice?**

Wait times can vary day to day based on staffing and call volumes. Over the past three months our average wait times have been between 7-10 minutes. We encourage tax practitioners to use the online customer service center or our schedule a call application. myPATH also has a feature to respond to your notice directly through the portal.

Personal Income Tax	717-787-8201
Property Tax/Rent Rebate	888-222-9190
Business Taxes	717-787-1064
Delinquent Collections for Individual Taxes	717-783-3000
Delinquent Collections for Business Taxes	717-783-8434

**6. How can a practitioner discuss adjustments made by the state on client refunds?**

This will depend on the tax or program. I will assume that we are talking about Personal Income Tax, which would mean that 717-787-8201 is your best option. However, I would like to remind the group that each notice issued by the department has the preferred means of communication spelled out on the actual notice or on a stuffer attached.

**7. Is an agriculture client growing flowers in a greenhouse exempt from paying use tax on their electric bill from their home utility bill on the business use portion?**

If the florist provides a utility study to its electricity supplier that accurately apportions the electricity use between the home and that which is directly used to grow flowers in the greenhouse, those purchases are exempt from sales tax. The purchase of any electricity apportioned for use outside the home or greenhouse, or in an office or any other area not directly used in producing flowers, is subject to sales tax.



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### **8. What is the economic nexus threshold for an out-of-state corporation to withhold PA sales tax?**

All marketplace facilitators and online sellers who maintain a place of business in PA by making annual gross sales of greater than \$100,000 into the Commonwealth must collect and remit Pennsylvania sales tax.

Please visit the link below to learn more about economic nexus in Pennsylvania:

<https://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/SUT/OnlineRetailers/Pages/default.aspx>

### **9. Is CBD oil subject to PA sales tax?**

CBD oil for topical application is tangible personal property, the sale or use of which is subject to PA sales tax. CBD oil for oral consumption is considered a nutritional supplement or medicine. Its purchase is exempt from sales tax.

Please see the Department's Retailers' Information booklet at the following link for a full list of products which contain CBD oil and whether or not their purchase is subject to sales tax:

<https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-717.pdf>

### **10. Is there a scenario in which a sales tax license is not automatically renewed?**

Yes. If the business is delinquent (liabilities due, nonfiled returns owed) and is in a pre-revoked or revoked status, the license will not be issued.

### **11. In e-TIDES, if a personal income tax payment has been credited to the incorrect period (i.e. current tax year instead of a prior tax year), how can the payment be moved to the correct period?**

Please contact the department at 717-787-8201 in order to have the payment transferred.

### **12. If a power of attorney is filed, will the PA DOR send correspondence directly to a tax practitioner on behalf of a client?**

Correspondence is not sent directly to a tax practitioner when a POA is on file for the taxpayer. However, we want to remind you that you can create a Third Party User Profile in myPATH and request access to your client's account. Once the access is granted, you will be able to access copies of their notices directly through myPATH.

### **13. Employer withholding cannot be amended through e-TIDES. How can a practitioner find out if credits exist on an account?**

More clarification is needed on this question. Employer withholding transactions CAN be amended through e-TIDES. As far as the second part, for business tax purposes the practitioner should request an electronic statement of account through the e-TIDES document center.

### **14. Has any summary/comparison of the major taxes in PA, NY, NJ, and MD been created?**

The Department of Revenue has not published any comparisons of state taxes for various states. There are published comparisons by various groups – links are provided below:

[http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/State\\_Tax\\_Comparison\\_2020\\_11.pdf](http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/State_Tax_Comparison_2020_11.pdf)

<https://files.taxfoundation.org/20200225111115/Facts-Figures-2020-How-Does-Your-State-Compare.pdf>



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**15. If a client has not received their personal income tax refund, who should they contact? The automated number did not acknowledge receipt.**

With myPATH going live November 30th, it will be your best option for 24/7/365 service. After that the automated line 888-PATAxes or 717-787-8201 are your best option.

**16. Can you explain how the department uses a REV-752?**

Basically, this is a letter sent out to notify a taxpayer that our records indicate there are outstanding personal income tax liabilities. It warns that if the taxpayer does not pay the tax liability within 60 days; the department will request that your unpaid debt be deducted from your federal income tax refund.

The offset is authorized by federal law (Section 6402(e) of the Internal Revenue Code) and will affect the federal income tax refund payable to you by the Internal Revenue Service. Any unpaid liability remaining after the offset will still be eligible for future offset until fully satisfied. The department is authorized by Act 40 of 2005 to collect from you the fee charged by the IRS for collection from offset.

The taxpayer can request a review of their account if they believe that all or part of the debt is not due or owed, they can also present supporting documentation such as canceled checks, audit reversals or other evidence to the department for consideration.

**17. If automatic estimated payments were submitted for withdrawal with the filing of the return and the bank account to initiate the payments is later closed, how can the remaining payments be cancelled?**

**Can you explain the process for both corporate and personal estimated tax payments?**

Personal Income Tax Requests to cancel or revoke personal income tax ACH payments should be either emailed to [ra-achrevok@pa.gov](mailto:ra-achrevok@pa.gov) or faxed to 717-772-9310. The request must be submitted at least two business days prior to the payment date. The request must include the taxpayer's name, Social Security number, payment date, and payment amount to be revoked.

Telefile: You can cancel through Telefile system if you have the Confirmation Number. After a payment has been arranged, the amount cannot be corrected. To cancel a payment, call the Tele Filesystem at 1-800-748-8299 and listen for the prompt to cancel a payment. Payments can be cancelled if you act by noon the day before the payment is due to be paid.

e-TIDES: Unfortunately, there is no self-service option available to cancel warehoused business tax payments that were submitted via e-TIDES. To cancel payments for Corporation taxes you should contact the department at [RA-btftbusiness@pa.gov](mailto:RA-btftbusiness@pa.gov) and an agent will assist you.

**18. How will the statute of limitations apply in PA regarding collections?**

Act 90 of 2019 limits the amount of time the Department may collect upon assessed liabilities or to induce the filing of a non-filed return. Generally, the Department will have ten years from the date the assessment becomes final or from the due date of the return for non-filed returns. The effective date for the time limitation is January 1, 2021 for periods assessed or returns due on this date or later.



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The ten-year period to collect begins on January 1, 2021 for periods assessed or returns due prior to that date. There are exceptions, which are as follows:

- Taxpayers that willfully failed, grossly neglected, or refused to remit trust fund tax
- False or fraudulent tax returns
- Taxpayers that attempt to evade or defeat a tax
- Taxes where the taxpayer has been criminally charged and convicted
- Certain amnesty liabilities

The ten-year time will toll for the following situations:

- Taxpayers in bankruptcy
- Offers in Compromise that are under review by the Department
- Deferred payment plans
- Liabilities that are in an appeal status
- Legal actions taken by the Department to collect the liability that the taxpayer is contesting
- Taxpayers in an active military status
- Mutual agreement by the taxpayer and the Department

### **19. What is the process to return an erroneous refund received by PA, such as a case where the payment was intended to be applied to future tax estimates?**

The check should be returned along with a signed letter of explanation to the following address:

PA Department of Revenue  
Bureau of Individual Taxes  
Return Check Section  
PO BOX 280602  
Harrisburg, PA 17128-0602

### **20. How can an offer in compromise be obtained in Pennsylvania**

Taxpayers or their representatives may request an offer in compromise at any time. Most commonly, offers are made through the field agent working the case or a call center agent if the case has yet to be referred to a field office. If the taxpayer's case is with a collection agency, the offer may be made through the collection agency. The Department is considering establishing a dedicated unit to review and respond to offers in compromise. The agent working the case would refer the taxpayer to this unit to discuss the offer.

### **21. Can 1099's be e-filed in PA after the REV-1667 withholding reconciliation is submitted through e-TIDES?**

**Non-employee compensation will be reported on the 1099-NEC going forward, whereas Rental Income will still be reported on the 1099-MISC.**

Yes, however an amended REV-1667 annual withholding reconciliation must also be submitted for the additional 1099s. The department's host tax system, and therefore front-end submission channels, require the processing of one annual withholding reconciliation per account, per year. Any subsequent reconciliation filing is treated as an amendment to the original.



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With the implementation of the 1099-MISC, and now the 1099-NEC, we recognize this is not practical for companies that outsource payroll and maintain accounts payable within. The easiest solution to this is for the client to apply for and obtain a second withholding account to segregate the filing of W2 and 1099 withholding statements. A separate annual withholding reconciliation is required for each withholding account. The department will explore the potential possibility of addressing this as we proceed with the implementation of business taxes into PATH.

**22. If an individual received a sign-on bonus, quit the company, and was made to re-pay the bonus received in a different tax year, how can the adjustment for returned taxable wages be reported by the employee?**

For PA PIT purposes, the return for the tax year the bonus was included in compensation must be amended. There is no claim-of-right doctrine provision for PA PIT purposes.

**23. If a married couple files a joint personal return and one of the taxpayers is behind on payroll taxes, can the other spouse be held responsible?**

From a legal perspective, spouse joint filers are held jointly liable for the tax due on the joint return. See 72 P.S. § 7331(b). Further, the Department has the legal authority to offset PIT refunds against outstanding PIT liabilities. See 72 P.S. § 7346(a). This includes both PIT liabilities and employer withholding liabilities. So, if spouses file a joint return and are entitled to a refund and the spouses have a joint employer withholding liability, the DOR could offset the joint refund against the employer withholding liability.

It is my opinion that we can only offset a joint refund against a joint liability. We cannot offset a joint refund against an individual liability or vice versa.

**24. What Pennsylvania tax credits require spouses to file MFS returns for PA purposes?**

All the tax credits except the Educational Improvement Tax Credit (EITC), Opportunity Scholarship Tax Credit (OSTC) and Resource Enhancement and Protection Tax Credit (REAP) must be filed using the MFS filing status unless the spouse has no income. The EITC, OSTC and REAP sections of the Tax Reform Code were amended to add provisions which permit joint returns to be filed.

Act 136 of 2020 signed into law on November 25, 2020, revised the carryover provisions for the Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) as COVID relief for taxpayers. For EITC and OSTC credits awarded during the 2020/2021 and 2021/2022 fiscal years, the business entity awarded the credits may carry forward unused credits or credits not passed through to the entity owners for two years. Only the business entity awarded the credits may carry the credits forward. A special purpose entity is considered to be a business entity. A pass-through business entity may elect to pass through the credits in whole or in part to its owners but must continue to pass any part of the credits through to all the owners in proportion to the distributive income percentage of the owners.

Additionally, the REV-1123, Educational Improvement/ Opportunity Scholarship Tax Credit Election Form, will be revised to reflect the new carryover provisions. Furthermore, the department will be developing a tax bulletin or informational notice with respect to the new carryover provisions.

Finally, with respect to future applications for the EITC and/or OSTC credit, when an amount is carried forward, the amount carried forward will not reduce a subsequent year application for, and award of, credits.





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**25. For what reason is PA DOR turning taxpayers over to collection agencies to collect meager amounts of penalty and interest months after the fact? (i.e. amounts of \$20 or less)**

The Department has not referred new cases to collection agencies since the pandemic started. It is standard procedure for revenue agencies to refer small dollar liabilities to collection agencies. For the Department, small liabilities are referred but only after the taxpayer has been assessed and the liability becomes collectable. In almost every case, the taxpayer will at least receive a collection notice prior to referral. The case is not referred until at least 60 days after the liability becomes collectable. In addition, the Department would not refer a single small liability to a collection agency. Generally, only cases with liabilities greater than \$100 would be referred. However, new small dollar liabilities will join to a previously referred case.

**26. A client received more of a property tax rebate than was expected. How is the actual amount issued for PA Property Tax Rebates determined, as sometimes amounts issued exceed the \$250 expectations?**

It would be helpful to look at your client's account as it is based on their income, and amount of rent or property taxes paid. If they pay property taxes, they may be receiving a supplemental rebate which provides extra relief to homeowners in Pittsburgh, Scranton and Philadelphia where local wage/income tax rates are higher. Claimants with eligibility incomes of \$30,000 or less will receive an additional payment equal to 50 percent of their base rebate. Also, homeowners in the rest of the state, with eligibility incomes of \$30,000 or less whose property tax bills equal more than 15 percent of their income, will also receive an additional payment equal to 50 percent of their base rebate. The department automatically calculates the supplemental rebates for the claimants.

**27. Does PA have a credit for Volunteer Firemen & Emergency Service Workers?**

No. Several bills have been proposed for some type of credit for firemen and emergency service workers over the past few years, but none have passed and been presented to the governor.

**28. Can an extension for the REV-1500 be granted in the event of an illness of the executor/administrator of the estate? If so, what is the process?**

If the return cannot be filed within nine months from the decedent's date of death, an extension to file may be requested from the Department of Revenue. Provide the decedent's name, county file number (if known), date of death, Social Security number and the reason for an extension.

The extension request must be made before the return is due, and should be mailed to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION-EXT  
PO BOX 280601 HARRISBURG PA 17128-0601

Or email the request to: [RA-InheritanceTaxExt@pa.gov](mailto:RA-InheritanceTaxExt@pa.gov)

A response will not be sent unless the extension request is rejected.

**IMPORTANT:** Granting of an extension to file does not relieve the estate from the payment of tax. Interest will accrue beginning nine months and one day from the decedent's death on any tax ultimately found to be due and not timely paid.



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**29. If the only asset in an estate is a personal residence, must a PA-41 continue to be filed until it is sold?**

No. The current policy included in the PA-41 instructions is that an estate must have \$33 or more of income (the equivalent of \$1 in tax without regard to rounding) before being required to file a return. If no income is generated by the remaining asset, no return is required to be filed until it is sold.

**30. If a simple trust earns \$19 in income as its only investment, must a PA-41 be filed?**

No. The current policy included in the PA-41 instructions is that a trust must have \$33 or more of income (the equivalent of \$1 in tax without regard to rounding) before being required to file a return.

**31. Does PA have an innocent spouse relief form?**

The PA-8857 Request for Relief from Joint Liability is the Innocent Spouse form for Pennsylvania. There are 3 types of Innocent Spouse Relief, Understatement of Tax, Separation of Liability and Income Allocation.

All information can be found in the below web pages such as the PA12507 (Innocent Spouse Statement), PA 12510 (Questionnaire for Relief from Joint Liability for a requesting spouse), REV-488 (Statement of Financial Condition for Individuals) and the PA 971 (Instructions on Innocent Spouse).

IS Packet – Innocent Spouse Election Packet

[https://www.revenue.pa.gov/FormsandPublications/FormsforIndividuals/TaxpayersRightsAdvocate/Documents/is\\_packet.pdf](https://www.revenue.pa.gov/FormsandPublications/FormsforIndividuals/TaxpayersRightsAdvocate/Documents/is_packet.pdf)

PA-971 – Innocent Spouse Relief from Joint Liability

<https://www.revenue.pa.gov/FormsandPublications/FormsforIndividuals/TaxpayersRightsAdvocate/Documents/pa-971.pdf>

**32. Will PPP loan forgiveness be taxable in PA?**

**How should it be recoded on a Schedule C, a Pass-Through Partnership/S-Corp, and for a C Corp?**

Yes, the PPP forgiven loan will be taxable income for PIT and the expenses associated with that may be deducted.

As of the date these questions are being answered, there are no provisions to exempt PPP loan forgiveness from PA PIT taxation. PPP loan forgiveness would be treated like any other debt forgiveness. Taxpayers should review [Personal Income Tax Bulletin 2009-04, Cancellation of Business Indebtedness](#), to determine the PA PIT treatment of the loan forgiveness

For CNIT, PA taxable income is based on federal income.

**33. Since self-employed individuals have formerly been ineligible for unemployment benefits, will unemployment benefits granted to self-employed individuals be taxable in PA?**

No, unemployment is not included in “compensation”.

**34. Will estimated payments made by a deceased spouse transfer to a surviving spouse?**

A REV-459B is required to move estimated payments between a deceased and surviving spouse. The department will not automatically transfer those payments.





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### **35. Will PA DOR accept electronically filed amended PA-40's for individuals?**

While the IRS is just starting to allow amended returns to be filed via MeF this coming year, PA DOR has been allowing amended PA returns to be filed via MeF for many years and will continue to do so.

### **36. In the year of disposition, is any remaining NOL carry forward by a C Corporation deductible or is it still subject to a percentage of profit limitation?**

Pennsylvania Net Operating Losses (NOLs) have a carryforward of 20 years, with no carryback provision. The amount of NOLs allowable in a given tax year may further be limited depending on the year of origination and/or the year in which they are utilized. For full information, please refer to the Pennsylvania Tax Compendium. In the final year of a C Corporation, there is no deduction for unused NOLs. They are either forfeited or, in the case of a merger, they may succeed to the acquiring/surviving company, subject to IRC Section 381/382 litigations.

### **37. Does PA have a resource guide for the steps necessary to close a PA Corporation? We would like to provide a webinar to our membership regarding this process.**

Yes. The Business One-Stop Shop provides guidance for closing a business. Soon, the site will also have a checklist available to close a business; by answering a few questions, a personalized checklist will be provided based on a business' specific situation. The One Stop-Shop website is [www.business.pa.gov](http://www.business.pa.gov).

### **38. Since the Capital Stock Tax for LLC's was repealed on 12/31/15, why would a notice be generated for subsequent years for the non-filing of RCT-101? The last RCT-101 return in 2015 was marked "final".**

If the return was properly marked as final, there shouldn't be any open periods and subsequent non-filer notices. We have recently requested a clean-up of any existing CS non-filers, post 2015, and will continue to monitor this situation. If you do happen to receive such a notice, please submit your issue directly to [RA-RVNOTICEOFADJUSTM@pa.gov](mailto:RA-RVNOTICEOFADJUSTM@pa.gov).

## GENERAL TAX QUESTIONS & INFORMATION

Due to the COVID-19 pandemic, many of the department's phone lines are currently shut down. Please use the email address listed on the notice for any initial contact concerning tax matters, billing and delinquencies followed by the phone numbers and email addresses outlined below:

<b>Board of Appeals</b>	717-783-3664
<b>Bureau of Audits</b>	717-783-1731
<b>Bureau of Desk Review and Analysis</b>	
Pass Through/ Sales Tax Review	717-787-8201
Other Tax/Program Desk Review	717-787-1064
<b>Business Taxes – Assistance</b>	717-787-1064
e-Business Unit	<a href="mailto:RA-BTFTEBUSINESS@pa.gov">RA-BTFTEBUSINESS@pa.gov</a>
Assessment Inquiries	<a href="mailto:RA-RV-BTA-ASMNTINQ@pa.gov">RA-RV-BTA-ASMNTINQ@pa.gov</a>
Corp Tax Assessment Notices	<a href="mailto:RA-RVCTASMNT@pa.gov">RA-RVCTASMNT@pa.gov</a>
<b>Business Taxes - Delinquencies</b>	717-783-8434
	<a href="mailto:RA-CATSCALLCENTER@pa.gov">RA-CATSCALLCENTER@pa.gov</a>
<b>Criminal Tax Investigations</b>	717-783-9685
<b>Fraud Detection &amp; Analysis Unit</b>	717-772-9297
	<a href="mailto:RA-RVFRAUDFAXES@pa.gov">RA-RVFRAUDFAXES@pa.gov</a>
<b>Individual Taxes – Billing</b>	717-425-2495 Ext 82013
	<a href="mailto:RA-BITBILLCORFAXES@pa.gov">RA-BITBILLCORFAXES@pa.gov</a>
<b>Individual Taxes - Assessments</b>	717-783-5250
	<a href="mailto:RA-RVBIT-ASSESREQUEST@pa.gov">RA-RVBIT-ASSESREQUEST@pa.gov</a>
<b>Individual Taxes - Delinquencies</b>	717-783-3000
	<a href="mailto:RA-CATSCALLCENTER@pa.gov">RA-CATSCALLCENTER@pa.gov</a>
<b>Inheritance Tax</b>	717-787-8327
	<a href="mailto:RA-BITINHGENFAXES@pa.gov">RA-BITINHGENFAXES@pa.gov</a>
<b>Lottery</b>	717-702-8000
W-2G Replacement	800-692-7481
<b>Property Tax/Rent Rebate</b>	888-222-9190
<b>Realty Transfer Tax</b>	717-787-8201
	<a href="mailto:RA-BITRPTSRECONFAXES@pa.gov">RA-BITRPTSRECONFAXES@pa.gov</a>

## 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 below.

<b>Director</b>	Donald Bianchi <a href="mailto:dbianchi@pa.gov">dbianchi@pa.gov</a>	717-783-5686
<b>Collections</b>	William Tharp <a href="mailto:witharp@pa.gov">witharp@pa.gov</a>	717-425-2842
<b>Customer Service</b>	Michael Hosler <a href="mailto:mhosler@pa.gov">mhosler@pa.gov</a>	717-425-2632
<b>Outreach and Education</b>	Alicia Gonse <a href="mailto:agonse@pa.gov">agonse@pa.gov</a>	717-425-2742

## TAXATION DEPUTATE

<b>Deputy Secretary</b>	<b>Bryan Barbin</b>	717-783-3680
Special Assistant	Kevin Milligan	717-346-2139
Business Tax Return Processing	Matthew DeFrank	717-783-5470
Business Taxpayer Accounting	Josh Hulstine	717-787-8211
Registration & Taxpayer Mgmt.	Suzanne Tarlini	717-783-5459
Voluntary Disclosure	Matt Pettigrew	717-787-9832

## INDIVIDUAL TAXES

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

## COMPLIANCE AND COLLECTIONS

<b>Deputy Secretary</b>	<b>Dale Simpson</b>	717-783-3680
Special Assistant	Mark Morabito	717-772-9231
Enforcement & Taxpayer Assist	Denise Pickup	412-565-2455
Compliance	Jim Lavelle	717-214-1969
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

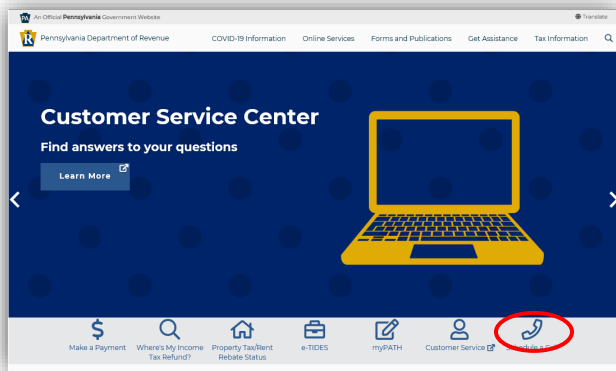
<b>Executive Deputy Secretary</b>	<b>John J. Kaschak</b>	<b>717-783-3680</b>
<b>Deputy Secretary for Tax Policy</b>	<b>Amy Gill</b>	<b>717-783-3683</b>
<b>Deputy Secretary for Admin.</b>	<b>Christin Heidingsfelder</b>	<b>717-783-3688</b>
Chief Counsel	Tom Gohsler	717-787-1382
Policy Director	Jacob Derrick	717-783-3684
Communications Director	Jeffrey Johnson	717-787-6360

The Department of Revenue has launched “Schedule a Call”, a new online service that will allow taxpayers to go on our website and schedule to receive a call from our Customer Experience Center at a time that is convenient for them. No dialing, no waiting, no problem.

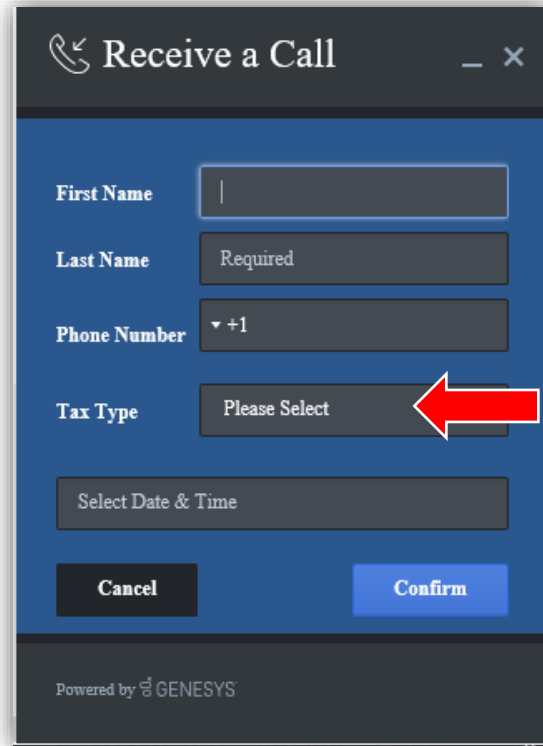
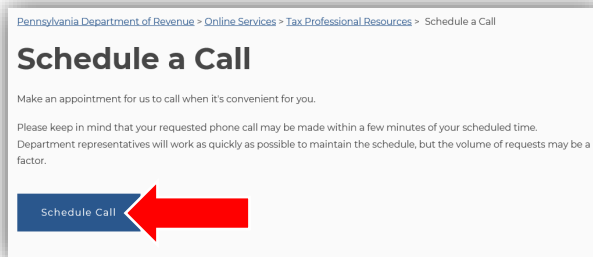
## SCHEDULING A CALL

All you have to do is visit our website at [www.revenue.pa.gov](http://www.revenue.pa.gov) and click the **Schedule a Call Icon** in the center icon belt.

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**.



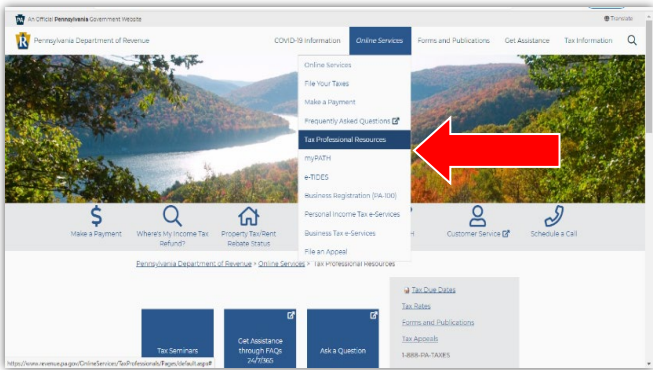
Next click **Schedule Call**



**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.

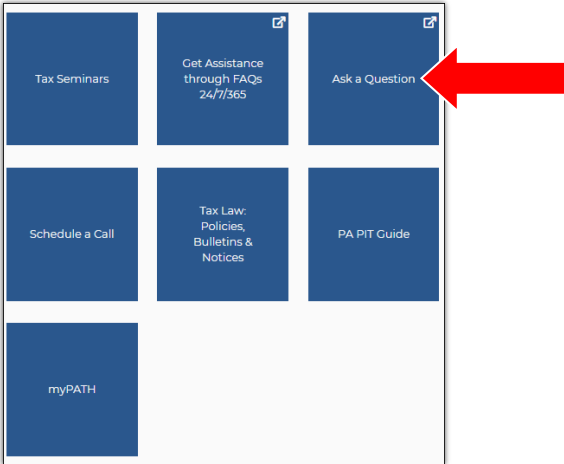
# Tax Practitioner Email Portal

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](http://www.revenue.pa.gov) and click the **Online Services** tab at the top.

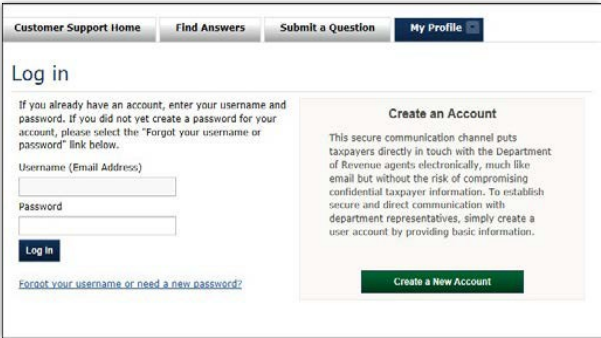


Then select **Tax Professional Resources**.

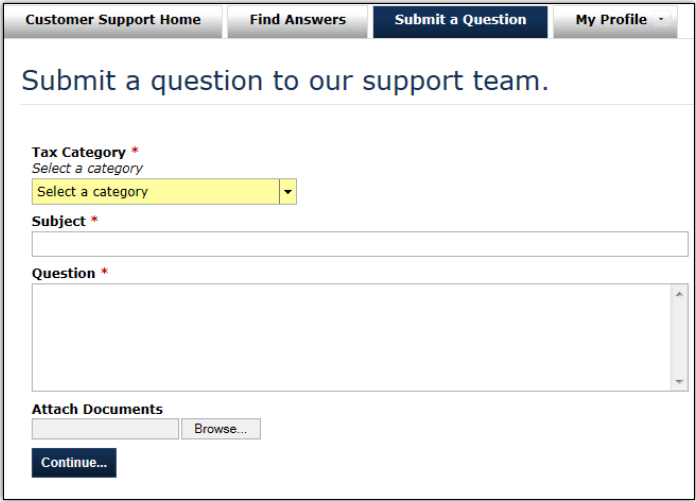
Next, you will select **Ask a Question**, from the menu choices.



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.

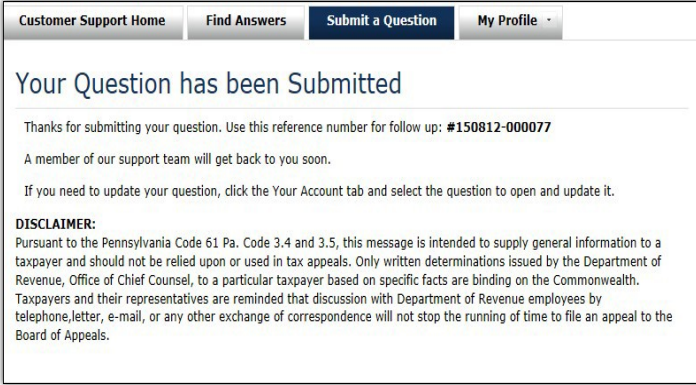


Once you are logged in you will see the following screen.



Next, select the category **Tax Practitioner** from the approximately 30 categories. Then just enter your subject, your specific question and feel free to attach any relevant files.

Lastly, you will see a screen that lets you know your question was submitted and you will be provided a reference number.



Once your question is answered you will receive an email notification, so you can log back into the secure portal and view the response.