

BUREAU OF INDIVIDUAL TAXES
PO BOX 280432
HARRISBURG PA 17128-0432



XXXXXX X XXXXXXXX XX
XXXXXX X XXXXXXXX
XXXX XXXXXX XXX XXX
COLLEGEVILLE PA 19426-3176

DETACH AT PERFORATION

PIT

BUREAU OF INDIVIDUAL TAXES
PERSONAL INCOME TAX

REV-364C (01-05)

DETACH AT PERFORATION

TAXPAYER NAME: XXXXXXXX X XXXXXXXXXXX XX
NOTICE DATE: JAN 04 2011
SOCIAL SEC. NUM: XXX-XX-XXXX
TAX YEAR: 2009
TOTAL DUE NOW: 63.70

PAYMENT AMOUNT;

\$

100

MAKE CHECK OR MONEY ORDER PAYABLE TO: "PA DEPT. OF REVENUE"

DO NOT WRITE IN THIS SPACE

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IF YOU HAVE ANY QUESTIONS CONCERNING THIS NOTICE, PLEASE CALL (717) 783-5250. FOR SERVICE FOR TAXPAYERS WITH SPECIAL HEARING AND SPEAKING NEEDS. TDD# 1-800-447-3020. OFFICE HOURS 8:00 A.M.- 4:00 P.M. YOU MAY ALSO WRITE TO: PA DEPARTMENT OF REVENUE, BUREAU OF INDIVIDUAL TAXES, PO BOX 280432, HARRISBURG PA 17128-0432.

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PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280432
HARRISBURG PA 17128-0432

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



XXX-XXXX XX XXX XXXX

BUREAU OF INDIVIDUAL TAXES
PO BOX 280432
HARRISBURG PA 17128-0432

PERSONAL INCOME TAX
NOTICE OF ASSESSMENT

DLN: XXXXXXXXXXXXX
DATE OF NOTICE: JAN 04 2011
SOCIAL SEC. NUM: XXX-XX-XXXX
ASSESSMENT #: XXXXXX
ASSESSMENT AMOUNT 63.70
BALANCE(S) DUE FOR YOUR ACCOUNT AS OF JAN 14 2011: TAX YEAR: 2009

XXXXXX X XXXXXXXX XX
XXXXXX X XXXXXXXX
XXXX XXXXXXX XXX XXX
COLLEGEVILLE PA 19426-3176

	OWED	PAID	BALANCE
UND PNLTY	2.95	.00	2.95
EST PNLTY	.00	.00	.00
LEGAL	.00	.00	.00
INTEREST	1.75	.00	1.75
TAX/RFD	59.00	.00	59.00
2009 BALANCE DUE			63.70
PLUS OTHER TAX YEAR(S) LIABILITIES (SEE REVERSE SIDE OF NOTICE)			.00
TOTAL DUE NOW - (PLEASE PAY THIS AMOUNT USING THE ENCLOSED COUPON)			63.70

THE FIGURES SHOWN BELOW REPRESENT AMOUNTS AS ORIGINALLY REPORTED ON YOUR 2009 TAX RETURN OR AS ADJUSTED BY THE DEPARTMENT.

	ORIGINAL OR ADJUSTED AMOUNTS
1A. GROSS COMPENSATION	53,439
1B. SCHEDULE UE EXPENSES	0
1C. COMPENSATION	53,439
2. INTEREST (SCHEDULE A)	1
3. DIVIDENDS (SCHEDULE B)	0
4. NET INCOME OR LOSS	0
5. TAXABLE SALE - GAIN OR LOSS	0
5A. CAPITAL GAIN EXCLUSION	0
6. RENTS, ROYALTIES, PATENTS, COPYRIGHTS	0
7. ESTATES AND TRUSTS (SCHEDULE J)	0
8. GAMBLING AND LOTTERY WINNINGS	0
9. GROSS TAXABLE INCOME (ADD LINES 1C,2-5,6-8)	53,440
10. OTHER DEDUCTIONS(MEDICAL, HEALTH, TUITION).N	0
11. NET PA TAXABLE INCOME(LINE 9 MINUS LINE 10)	53,440
12. TAX LIABILITY (MULTIPLY LINE 11 BY .03070)	1,641
13. TAX WITHHELD (FROM W2'S)	1,582
14. CREDIT FROM PREVIOUS TAX YEAR	0
15&16 ESTIMATED TAX & EXTENSION PAYMENTS	0
17. TAX WITHHELD AS REPORTED ON NRK-1	0
18. TOTAL CREDITS (ADD LINES 14-17)	0
19B. NUMBER OF DEPENDENTS	2
21. TAX FORGIVENESS CREDIT	0
22. RESIDENT CREDIT (SCHEDULE G)	0
23. CREDITS (SCHEDULE OC)	0
24. TOTAL CREDITS (ADD LINES 13,18,21-23)	1,582
25. TAX DUE (LINE 12 MINUS 24)	59
26. PENALTIES AND INTEREST	0
28. OVERPAYMENT (LINE 24 MINUS 12)	0
29. REFUNDED	0
30. CREDITED TO NEXT YEARS ESTIMATED TAX	0
31-35. TOTAL DONATIONS (LINES 31-35)	0

THE REASON(S) FOR THIS NOTICE ARE AS FOLLOWS:

PENALTY FOR FILING TIMELY BUT UNDERPAYING YOUR TAX DUE IS 5% OF THE UNPAID BALANCE.

ANY UNPAID BALANCES WILL REDUCE OR ELIMINATE ANY FUTURE REFUND.

YOU HAVE THE RIGHT TO APPEAL FOR A REASSESSMENT OR REFUND. DETAILS OF YOUR APPEAL RIGHTS ARE ENCLOSED (SEE REV-554). IF YOU HAVE ANY QUESTIONS CONCERNING YOUR APPEAL RIGHTS, PLEASE CALL (717)783-5250. A TAXPAYER DISAGREEING WITH THE ASSESSMENT OF TAX MUST FILE A PETITION FOR REASSESSMENT OR REFUND. APPEALS MUST BE FILED BY THE FOLLOWING DATE: 1) ON OR BEFORE APR 04 2011 A PETITION FOR REASSESSMENT MUST BE FILED OR 2) ON OR BEFORE JUL 05 2011 REMIT THE BALANCE DUE TO THE PA DEPARTMENT OF REVENUE AND FILE A PETITION FOR REFUND. APPEALS ARE CONSIDERED TIMELY IF POSTMARKED BY THE U.S. POSTAL SERVICE ON OR BEFORE THE LAST DAY FOR PETITIONING FOR REASSESSMENT OR REFUND OR IF RECEIVED AT THE ADDRESS BELOW ON OR BEFORE THE LAST DAY FOR PETITIONING FOR REASSESSMENT OF REFUND.

AN APPEAL CAN BE FILED ON-LINE @ WWW.BOARDOFAPPEALS.STATE.PA.US ON OR BEFORE THE FILING DEADLINES NOTED ABOVE. INITIATE AN ELECTRONIC APPEAL BY SUBMITTING A PETITION BY MEANS OF COMPUTER AND RECEIVING A CONFIRMATION NUMBER AND PROCESSED DATE FROM THE BOARD OF APPEALS WEBSITE. AN APPEAL CAN ALSO BE FILED IN PAPER FORM BY COMPLETING REV-65, MAILING THE COMPLETED PETITION OR DELIVERING IT TO: PA DEPARTMENT OF REVENUE, BOARD OF APPEALS, PO BOX 281021, STRAWBERRY SQUARE, 10TH FLOOR, 4TH AND WALNUT STREETS, HARRISBURG, PA 17128-1021. PETITIONS MAY NOT BE FAXED.

ALL TAXES FOR PERIODS SUBSEQUENT TO THE BANKRUPTCY DATE SHOULD BE PAID IMMEDIATELY UNLESS INCLUDED IN A DULY APPROVED MODIFIED PAYMENT PLAN. IF YOU ARE IN AN ACTIVE BANKRUPTCY PROCEEDING, THIS DOCUMENT IS FOR INFORMATION PURPOSES ONLY.

IF YOUR CASE HAS BEEN PLACED WITH A COLLECTION AGENCY YOU MAY BE SUBJECT TO ADDITIONAL FEES FOR COLLECTION COSTS. UNDER ACT 40 OF 2005, ADDITIONAL COLLECTION COSTS, INCLUDING BUT NOT LIMITED TO FEES OF UP TO THIRTY-NINE (39%) OF THE AMOUNT DUE, AND ATTORNEY FEES INCURRED IN SECURING PAYMENT, MAY BE IMPOSED ON ANY LIABILITY NOT PAID PRIOR TO REFERRAL TO A COLLECTION AGENCY OR CONTRACT COUNSEL.

SEE REVERSE SIDE FOR MORE INFORMATION

OTHER TAX YEAR LIABILITIES LISTED FROM FRONT OF NOTICE:

IF YOU WOULD LIKE TO ESTABLISH A DEFERRED PAYMENT PLAN AGREEMENT TO RESOLVE THIS ACCOUNT PLEASE CONTACT THE HARRISBURG CALL CENTER AT (717) 783-3000.

A PORTION/OR ALL OF YOUR UNREIMBURSED EMPLOYEE BUSINESS EXPENSES WERE DISALLOWED. EXPENSES NOT RELATED TO BUSINESS OR EXPENSES INCURRED FOR THE PERSONAL CONVENIENCE OF THE EMPLOYEE/PARTNER/SHAREHOLDER CANNOT BE DEDUCTED FROM COMPENSATION. A FEDERAL K-1, PA RK-1 OR PA NRK-1. EXPENSES THAT ARE EXCESSIVE OR DO NOT QUALIFY AS ORDINARY AND REASONABLE EXPENSES CANNOT BE DEDUCTED FROM COMPENSATION. A FEDERAL K-1, PA RK-1 OR PA NRK1.

YOUR TAX RETURN HAS BEEN ADJUSTED BECAUSE YOU FAILED TO RESPOND TO THE DEPARTMENT'S PREVIOUS REQUESTS FOR ADDITIONAL INFORMATION TO PROCESS YOUR RETURN.



DISCLOSURE STATEMENT: TAXPAYERS' RIGHTS AND OBLIGATIONS OF THE DEPARTMENT OF REVENUE

It is the obligation of all taxpayers in the Commonwealth to file all tax returns and pay all taxes to which they are subject. However, when the Department determines a required return was not filed or a liability was not paid, it may enforce tax law and collect on a taxpayer's obligations. The Commonwealth has a Taxpayers' Bill of Rights, which provides legal rights to the taxpayer and creates obligations for the Department to ensure equity and fairness prevail in tax administration and enforcement.

TAXPAYERS' RIGHTS AND THE DEPARTMENT'S OBLIGATIONS DURING AN AUDIT

When examining a taxpayer's books and records to determine if the appropriate tax liability has been paid, the rights of a taxpayer and the obligations of the Department during an audit are as follows:

- The Department will provide the taxpayer with a complete explanation of the audit process as it relates to that individual taxpayer and his/her rights during the process.
- The Department will prepare a written basis of the assessment of any tax liability determined during the audit.
- The Department will explain the taxpayer's right to appeal the assessment of any tax liability determined during the audit.
- The Department will conduct a post-audit conference, at which a representative will explain the audit findings and make recommendations on how to correct areas of noncompliance.
- The Department will process the audit in a timely manner.

TAXPAYERS' APPEAL RIGHTS

To appeal any adverse decision of the Department, a taxpayer must file an appeal with the Board of Appeals. The Board of Appeals will review the case as provided by the taxpayer. If the taxpayer is not satisfied with the decision of the Board, he/she may subsequently submit an appeal to the Board of Finance and Revenue. If a taxpayer is not satisfied with the outcome of the appeal to the Board of Finance and Revenue, an appeal of that decision may be filed with the Commonwealth Court of Pennsylvania.

APPEAL TO THE BOARD OF APPEALS

An appeal must be received by the Board of Appeals within 90 days from the mailing date of the assessment or appraisal notice. The specific number of days for each type of decision is listed below.

<i>TYPE OF ADVERSE DECISION</i>	<i>NUMBER OF DAYS</i>
Sales Tax Bond Notice	5 days
Personal Income Tax Jeopardy Assessment	10 days
Corporation Tax Jeopardy Assessment	30 days (see 72 P.S. § 7402.2)
Inheritance Tax Appraisal	60 days
Sales and Use Tax, Fuel Use Tax, Liquid Fuels Tax, Malt Beverage Tax, Cigarette Tax, Corporation Tax, Motor Carrier Tax, Oil Franchise Tax, Personal Income Tax	90 days

APPEAL TO THE BOARD OF FINANCE AND REVENUE

An appeal must be received by the Board of Finance and Revenue within a specific number of days from the mailing date of the Board of Appeals' decision. The specific number of days for each type of decision is listed below.

<i>TYPE OF ADVERSE DECISION</i>	<i>NUMBER OF DAYS</i>
Sales and Use Tax, Fuel Use Tax, Liquid Fuels Tax, Malt Beverage Tax, Cigarette Tax, Corporation Tax, Motor Carrier Tax, Oil Franchise Tax, Personal Income Tax (including jeopardy assessment), Employer Withholding Tax, Property Tax/Rent Rebate, Realty Transfer Tax	90 days

To appeal an Inheritance Tax decision issued by the Board of Appeals, the taxpayer must file an appeal to the appropriate county Orphans' Court at the appropriate county courthouse within 60 days of receipt of the Board of Appeals' decision.

APPEAL TO COMMONWEALTH COURT

An appeal must be received by Commonwealth Court within a specific number of days from the mailing date of the Board of Finance and Revenue decision. The specific number of days for each type of decision is listed below.

<i>TYPE OF ADVERSE DECISION</i>	<i>NUMBER OF DAYS</i>
Sales and Use Tax, Fuel Use Tax, Liquid Fuels Tax, Malt Beverage Tax, Cigarette Tax, Corporation Tax, Motor Carrier Tax, Oil Franchise Tax, Personal Income Tax (including jeopardy assessment), Employer Withholding Tax, Property Tax/Rent Rebate, Realty Transfer Tax	30 days
Inheritance Tax	30 days From Orphans' Court's decision

Petitions to the Board of Appeals may be filed online at www.boardofappeals.state.pa.us

Petitions may also be mailed to the appropriate address listed below:

BOARD OF APPEALS

PO BOX 281021
HARRISBURG PA 17128-1021

BOARD OF FINANCE AND REVENUE

TREASURY DEPARTMENT
SUITE 400
1101 S FRONT ST
HARRISBURG PA 17104-2539

COMMONWEALTH COURT OF PA

COMMONWEALTH AVE AND WALNUT ST
624 IRVIS OFFICE BUILDING
HARRISBURG PA 17120

TAXPAYERS' PROCEDURE FOR REFUNDS OF OVERPAID TAX

If a taxpayer determines he/she overpaid taxes or paid tax to which he/she is not subject, a petition for refund must be filed within three years of the date of payment. If payment(s) is/are made in full as a result of an assessment, a petition for refund must be filed within six months of the date of the assessment. All petitions for a refund, except Liquid Fuels Tax refunds, are filed with the Board of Appeals.

TAXPAYERS' COMPLAINTS

If a taxpayer has a complaint about an action the Department took in regard to Personal Income Taxes, Employer Withholding or Inheritance Tax, the Department's Taxpayers' Rights Advocate may be contacted at the following address:

PA DEPARTMENT OF REVENUE
TAXPAYERS' RIGHTS ADVOCATE
LOBBY, STRAWBERRY SQUARE
HARRISBURG PA 17128

The Advocate will then facilitate the resolution of the complaint by working with appropriate Department personnel or issuing an assistance order requested by the taxpayer and warranted.

DEPARTMENT'S ENFORCEMENT METHODS

If a taxpayer has not paid a tax liability nor filed a timely appeal of the liability, the Department may take the following actions:

- Contact a delinquent taxpayer and attempt to resolve the liability through payment in full, payment plan or compromise.
- Submit a request to have the taxpayer's federal Personal Income Tax refund applied to his/her delinquent Pennsylvania Personal Income Tax liability.
- Employ private collection agencies to collect delinquent taxes. Under Act 40 of 2005, additional collection costs, including but not limited to fees of up to 39 percent of the amount due and attorney fees incurred in securing payment, may be imposed on any liability not paid prior to referral to a collection agency or contract counsel.
- Deny issuing of a tax clearance certificate to a taxpayer applying for or requesting renewal of a liquor, lottery, cigarette or small games of chance license. The Department may also deny issuing a tax clearance certificate to a taxpayer seeking clearance for a Commonwealth contract or a corporate bulk sale clearance certificate.
- Deny the initial issuance of or revoke a Sales Tax license if delinquencies exist in the licensee's account. If a business makes taxable sales without a valid Sales Tax license, the Department may file a formal criminal complaint. Department of Revenue enforcement agents may issue citations to people who sell or lease items subject to PA Sales Tax without a valid Pennsylvania Sales Tax license.
- Disclose, by publication or otherwise, the identity of any person whose Sales Tax license was refused, suspended or revoked.
- File a lien against the taxpayer and, in some cases, against the person responsible for payment of the delinquent tax. The Office of Attorney General may file an action to seize the lien property of a taxpayer.
- Disclose, by publication or otherwise, the taxpayer's name or business name and liability information as a result of a lien recorded in a county Prothonotary's Office.
- Garnish an individual's wages for delinquent taxes owed to the Commonwealth.
- When an Inheritance Tax return was not filed or Inheritance Tax was not paid, the Department may file a petition for citation against the personal representative of the decedent's estate, which requires the representative to file the return, pay the tax or appear before the Orphans' Court.
- Investigate and advance, through the Courts of Common Pleas, actions against delinquent taxpayers violating criminal statutes.

Interest is calculated on a daily basis using the following formula:

INTEREST = LATE OR UNPAID TAX x NUMBER OF DAYS x APPLICABLE DAILY INTEREST RATE

Outstanding taxes due on or before Dec. 31, 1981 will bear interest at the old rates and using the old calculation methods governed by individual laws and regulations for each of the various taxes.



December 2009

INTEREST RATE AND CALCULATION METHOD FOR ALL TAXES DUE AFTER JAN. 1, 1982

The PA Department of Revenue will calculate daily interest using an annual interest rate, which varies by calendar year. The following interest rates are applied on any outstanding tax balance originally due on or after Jan. 1, 1982 and on delinquent taxes originally due during the years indicated below:

Calendar Year	Interest Rate	Daily Rate	Charged From	Calendar Year	Interest Rate	Daily Rate	Charged From
2010	4%	0.000110	1/1/10 - 12/31/10	1999	7%	0.000192	1/1/99 - 12/31/99
2009	5%	0.000137	1/1/09 - 12/31/09	1995 - 1998	9%	0.000247	1/1/95 - 12/31/98
2008	7%	0.000192	1/1/08 - 12/31/08	1993 - 1994	7%	0.000192	1/1/93 - 12/31/94
2007	8%	0.000219	1/1/07 - 12/31/07	1992	9%	0.000247	1/1/92 - 12/31/92
2006	7%	0.000192	1/1/06 - 12/31/06	1988 - 1991	11%	0.000301	1/1/88 - 12/31/91
2005	5%	0.000137	1/1/05 - 12/31/05	1987	9%	0.000247	1/1/87 - 12/31/87
2004	4%	0.000110	1/1/04 - 12/31/04	1986	10%	0.000274	1/1/86 - 12/31/86
2003	5%	0.000137	1/1/03 - 12/31/03	1985	13%	0.000356	1/1/85 - 12/31/85
2002	6%	0.000164	1/1/02 - 12/31/02	1984	11%	0.000301	1/1/84 - 12/31/84
2001	9%	0.000247	1/1/01 - 12/31/01	1983	16%	0.000438	1/1/83 - 12/31/83
2000	8%	0.000219	1/1/00 - 12/31/00	1982	20%	0.000548	1/1/82 - 12/31/82

REV-1611 AD+ (12-09)

SEE REVERSE SIDE