

Contacting the Office of Taxpayers' Rights Advocate

Please include a Taxpayer Request For Assistance form (REV-556) with all written correspondence. REV-556 is available on the department's website or by contacting the Taxpayers' Rights Advocate office using the contact information below.

Email: pataxadvocate@pa.gov
Phone: 717-772-9347
Fax: 717-787-8264

PENNSYLVANIA DEPARTMENT OF REVENUE
OFFICE OF TAXPAYERS' RIGHTS ADVOCATE
LOBBY STRAWBERRY SQUARE
HARRISBURG PA 17128-0101

CONTACT INFORMATION

Online Customer Service Center
www.revenue.pa.gov

Taxpayer Service & Information Center
Personal Taxes: 717-787-8201
Business Taxes: 717-787-1064
e-Business Center: 717-783-6277

1-888-PATAXES (728-2937)
Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account or property tax/rent rebate.

Automated Forms Ordering Service
1-800-362-2050

Forms are available for printing at
www.revenue.pa.gov

Services for Taxpayers with Special Hearing
and/or Speaking Needs
1-800-447-3020

Call or visit the Revenue district office nearest you, listed in the government pages of your local phone directory.

OFFICE OF TAXPAYERS' RIGHTS ADVOCATE

- *Clarification*
- *Understanding*
- *Solutions*



Mission: In support of the Taxpayers' Bill of Rights, the Office of Taxpayers' Rights Advocate provides assistance to taxpayers whose PA personal income tax or inheritance tax problems and concerns have not been resolved through normal administrative procedures.

It is the advocate's responsibility to ensure the PA Department of Revenue provides equitable treatment to taxpayers with dignity and respect.



The Pennsylvania Office of Taxpayers' Rights Advocate provides free and confidential assistance to taxpayers with PA personal income tax and inheritance tax concerns not resolved through normal administrative procedures.

Since the Office of Taxpayers' Rights Advocate was created in 1996, its authority has expanded to include innocent spouse relief as it pertains to PA personal income tax.

Prior to the establishment of the Advocate, businesses and large corporations had the advantage of professional assistance that was not available to many individuals.

Many of the Advocate's procedures are overseen by the Taxpayers' Bill of Rights, which provides legal rights on behalf of the taxpayer and creates obligations for the department so equity and fairness determine how tax laws are enforced. For more information on the Taxpayers' Bill of Rights, see REV-554, the Disclosure Statement of the Department's and Taxpayers' Rights and Obligations.

Issues Most Frequently Addressed by the Advocate

Relief from Joint Liability

Married taxpayers who file joint PA personal income tax returns are jointly and individually responsible for the taxes and any interest or penalties due on joint returns, even if they later divorce.

Three types of relief from joint liability are available to a taxpayer who filed a joint PA personal income tax return with his/her spouse:

- Understatement of tax
- Separation of liability
- Income allocation

Requirements differ for each type of relief. For more information see Innocent Spouse Relief from Joint Liability book (PA-971), available on the department's website, www.revenue.pa.gov.

Injured Spouse Relief

A spouse may claim injured spouse relief to protect his/her share of overpaid tax from being applied toward his/her spouse's child support or personal income tax liability. See PA-8379, Injured Spouse Claim and Allocation, for more information.

Duress

A domestic violence victim who can demonstrate he/she involuntarily completed a return as a result of spousal abuse and/or duress should contact the advocate for further information and guidance.

Who May Use the Taxpayer Advocate Service?

The Taxpayer Advocate provides assistance for taxpayers with concerns about the following:

- An issue with, or action by, the Department of Revenue that has not been resolved by normal, established procedures.
- A delay of more than 180 days.
- A response or resolution not received by the date promised.
- An action by the Department of Revenue that will cause a substantial hardship.

The Taxpayer Advocate is not a substitute for established Department of Revenue procedures or the formal appeals process. The Taxpayer Advocate cannot reverse legal or technical tax determinations.

Requesting Assistance

A taxpayer must have exhausted all administrative remedies before the Office of Taxpayers' Rights Advocate may assist. To request assistance from the Office of Taxpayers' Rights Advocate, a taxpayer must complete and submit Form REV-556, Taxpayer Request for Assistance. This form is available on the department's website, www.revenue.pa.gov.

Taxpayer Assistance Order

A Taxpayer Assistance Order formally directs the department to correct an action that may have created an unfair situation for a taxpayer. Such orders may only be issued for those duties under the Advocate's responsibility. The advocate has sole discretion in determining whether to issue an order. The decision of the advocate is final and cannot be appealed to any court.

Examples of actions carried out by Taxpayer Assistance Orders include:

- Releasing the property of the taxpayer, lien by the department.
- Ceasing action or refraining from taking action to enforce state tax laws until the issue addressed by the order is resolved.