

NORTHUMBERLAND COUNTY TAX COLLECTION COMMITTEE

Disclosure Statement Under The Local Taxpayers Bill of Rights

It is the obligation of all taxpayers to voluntarily file all local tax returns and pay all local taxes to which they are subject. However, when the duly appointed Tax Officer for the Northumberland County Tax Collection Committee (TCC), within which the municipality and/or school district in which the taxpayer resides, determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to taxpayers, and imposes obligations on the TCC to ensure that equity and fairness guide the TCC in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the TCC with certain legal methods to enforce taxpayer obligations. **This Disclosure Statement sets forth your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for the TCC, and any enforcement or collection actions taken by the Tax Officer on behalf of the TCC.**

Applicability/Income Taxes

This Disclosure Statement applies to all income taxes levied by the municipality and/or school district in which the taxpayer resides. For this purpose, income taxes do not include real property taxes. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Tax Officer to comply with any provisions of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

Audit or Examinations

If we contact you about your tax return or payment of any income taxes, we will send you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have 30 calendar days from the date of the mailing to respond. Reasonable extensions of such time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with our initial request for tax information. Our initial inquiry may include taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of our notice. If you give us the requested information or provide an explanation, we may or may not agree with you. If we do not agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call "an underpayment"). Our explanation will include: (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period; (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or report that results in our decision that an underpayment exists. If you agree with our changes, you should pay the additional tax.

Requests for Prior Year Returns

An initial request by the Tax Officer into prior year returns may cover tax returns required to be filed as far back as three years prior to the mailing date of the notice. If the Tax Officer determines that the taxpayer failed to file a tax return, underreported income or failed to pay a tax for one or more of the tax periods covered by the initial request, the Tax Officer may request additional information. The Tax Officer may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Officer can show that the taxpayer's federal tax return(s) is (are) reasonably necessary for the enforcement or collection of tax, and the information is not available from other sources or the

Pennsylvania Department of Revenue. The aforementioned three (3) year limitation shall not apply if the local taxing authority has sufficient information to indicate that the taxpayer failed to file a required return or pay an eligible tax which was due more than three years prior to the date of the notice.

Appeals of Decisions

If we notify you that you owe more tax (what we call an "assessment") and you do not agree with our decision, you may appeal or seek review by filing a Petition for reassessment within 90 days of the date of the mailing of the assessment notice. The Petition must either be in our hands or postmarked by the U.S. Postal Service within this 90-day period. Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery.

Your Petition must explain the legal basis for your position and include all supporting documents. For your convenience, a form for submission of a Petition is available at 546 Wendel Road, Irwin, PA 15642. Your Petition must be mailed or delivered to the attention of **Keystone Collections Group – Attention: NCTCC** at the following address: **546 Wendel Road, Irwin, PA 15642**. After your Petition is received, we will notify you of your hearing date, if you requested a hearing. A decision by the Appeals Board, which has been appointed by the TCC will be made within 60 days of the date your complete and accurate Petition is received. If you do not agree with the decision of the Appeals Board, you may appeal to the appropriate Court of Common Pleas of Northumberland County. You must file your appeal within 30 days after notice of the decision of the Appeals Board.

Refunds

You may file a claim for refund ("Refund Claim") if you think you paid too much tax (what we call an "overpayment"). You must file the Refund Claim within three years of the due date for filing the return as extended or one year after actual payment of the tax, whichever is later. If no report or local tax return is required for the tax, the Refund Claim must be made within 3 years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later. If your Refund Claim relates to amounts paid as a result of a notice asserting an underpayment of tax, your request for Refund Claim must be filed within one year of the date of payment. Refund Claims must be made on forms prescribed by us and must include supporting documentation. You can obtain forms for Refund Claims by contacting **Keystone Collections Group – Attention: NCTCC** at **546 Wendel Road, Irwin, PA 15642**. Your Refund Claim must be filed with us at **546 Wendel Road, Irwin, PA 15642**. If you file a tax return showing an overpayment of tax, we will treat that as a request for a cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a Petition contesting the denial of the refund. Any Petition must be filed within the same time limits that apply for a Refund Claim. Alternatively, you may file a Petition for a refund without first filing a Refund Claim. A hearing date will be set after your Petition is received and a decision by the Appeals Board will be made within 60 days of the date your complete and accurate Petition is received. The Appeals Petition form must be used to request a review of a Refund Claim denial. Your Petition must be mailed or delivered to the attention of **Keystone Collections Group – Attention: NCTCC** at the following address: **546 Wendel Road, Irwin, PA 15642**.

Enforcement Procedures

Once it has been determined that you owe a tax, we will take all action we are legally permitted to take to enforce our claim. Such action may include obtaining additional information from you, auditing your records, entering into a settlement with you of the disputed amount of the tax, or obtaining liens on your property, wage attachments, levies, and seizures and sales of your property in appropriate circumstances.

We may enter into a written agreement with you for payment of the tax in installments if we believe that such an agreement will facilitate collection. We may also impose interest and applicable penalties on the tax you owe, and may seek criminal prosecution of you in appropriate circumstances.

Tax Information Confidentiality

Information gained by the Tax Officer or as a result of any audit, return, report, investigation, hearing, appeal or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and it will not preclude disclosure to the extent required by applicable law.

Taxpayer Complaints

If you have a complaint about any action relating to the Tax Officer collection of the income taxes, **Keystone Collections Group – Attention: NCTCC** may be contacted in writing at **546 Wendel Road, Irwin, PA 15642**. The DCTCC will attempt to facilitate resolution of your complaint by working with the appropriate personnel of the Tax Officer and/or Appeals Board.

For more information, please contact **Keystone Collections Group – Attention: NCTCC at (724) 978-0300**.