

Local Taxpayer's Bill of Rights

DISCLOSURE STATEMENT

It is the obligation of all taxpayers to file all local tax returns voluntarily and pay all local taxes to which they are subject. However, when the Treasurer and/or one of the Treasurer's designated agents determines that a required tax return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to the taxpayers, and imposes obligations on taxing authorities to ensure that equality and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity 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 City of Pittsburgh, and any enforcement or collection actions taken by the Treasurer, of the City of Pittsburgh.

APPLICABILITY – ELIGIBLE TAXES

This Disclosure Statement applies to all eligible taxes levied by the City of Pittsburgh. For this purpose, eligible taxes do not include real property taxes. The specific eligible taxes levied by the City of Pittsburgh are: LOCAL SERVICES TAX, AMUSEMENT TAX, INSTITUTION AND SERVICE PRIVILEGE TAX, PAYROLL EXPENSE TAX, PARKING TAX and the NON RESIDENT SPORTS FACILITY USAGE FEE. Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Treasurer 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.

TAXPAYER'S RIGHTS DURING AN AUDIT

The taxpayer shall have at least thirty (30) calendar days from the mailing date to respond to requests for information by the Department of Finance. The Department of Finance shall grant additional reasonable extensions, thirty (30) days, upon written application for good cause. The taxpayer also has the right to be represented during this process. The taxpayer has the right to expect that all information requested by and submitted to the Department of Finance will remain confidential, and will only be used for official purposes or as provided by law.

DEPARTMENT OF FINANCE'S OBLIGATIONS DURING AN AUDIT

The Department of Finance shall notify the taxpayer in writing of the basis for any underpayment that the Department of Finance has determined to exist. The notification shall 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 the Department of Finance has relied to determine that an underpayment exists.
4. An itemization of the revisions made by the Department of Finance to a return or report filed by the taxpayer that results in the determination that an underpayment exists.

The Department of Finance shall take no lawful action against a taxpayer for the tax year or years in question until the expiration of the applicable response period, including extensions.

The Department of Finance shall respect the confidential nature of information gained through the audit.

The Department of Finance shall process the audit timely upon receipt of all the applicable information.

The Department of Finance shall make copies of this disclosure statement available to taxpayer upon request at no charge to the taxpayer, including mailing costs.

The Department of Finance may require a taxpayer to provide copies of the taxpayer's Federal Individual Income Tax Return if the Department of Finance can demonstrate that the Federal Tax information is reasonably necessary for the enforcement or collection of a tax and the information is not available from other available sources of the Pennsylvania Department of Revenue. The taxpayer is solely responsible for obtaining the information and for any costs associated with obtaining the records or information.

TAXPAYER'S RIGHT TO APPEAL

A taxpayer that disagrees with an assessment made by the Department of Finance has 90 days from the date of the assessment notice to file a written petition for reassessment. The petition shall contain:

1. The taxpayer's name, address, and daytime telephone number.
2. The taxpayer's account and/or social security number.
3. A copy of the assessment notice the taxpayer received from the Finance Department.
4. A detailed explanation consisting of the reason or reasons the taxpayer disagrees with the assessment and any documentation necessary to support the taxpayer's claims.
5. Taxpayer's signature.

Completed petitions should be mailed to:
TREASURER HEARINGS
TREASURER – CITY OF PITTSBURGH
414 GRANT ST
PITTSBURGH PA 15219-2476

Decisions on petitions shall be issued within sixty (60) days of the date a complete and accurate petition is received. Failure to act within sixty (60) days shall result in the petition being deemed approved.

TAXPAYER'S PROCEDURE FOR FILING A REFUND CLAIM FOR AN OVERPAID TAX

A taxpayer that has overpaid a tax, or who believes they are not liable for a tax may file a written request with the Department of Finance for a refund or a credit of the tax. A request for refund or a credit shall be made within three (3) years of the due date for filing the report or one (1) year after actual payment of the tax, whichever is later. If no report is required, the request shall be made within three (3) years after the due date for payment of the tax or within one (1) year after actual payment of the tax, whichever is later.

A tax return filed by the taxpayer with the Department of Finance showing an overpayment of tax shall be deemed to be a written request for a cash refund unless otherwise indicated on the tax return.

For amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for a refund shall be filed with the Department of Finance within one (1) year of the date of the payment.

Written requests should be mailed to:

AUDIT SECTION
TREASURER – CITY OF PITTSBURGH
414 GRANT ST
PITTSBURGH PA 15219-2476

TAXPAYER'S PROCEDURES FOR FILING COMPLAINTS

A taxpayer that has a complaint about an action the Department of Finance has taken in regard to the LOCAL SERVICES TAX, AMUSEMENT TAX, INSTITUTION AND SERVICE PRIVILEGE TAX, PAYROLL EXPENSE TAX, PARKING TAX AND THE NON RESIDENT SPORTS FACILITY USAGE FEE, may submit a written complaint to the Treasurer. The Treasurer will then facilitate the resolution of the complaint by working with the appropriate Department of Finance personnel.

Complaints should be mailed to:

TAXPAYER COMPLAINTS
TREASURER – CITY OF PITTSBURGH
414 GRANT ST
PITTSBURGH PA 15219-2476

DEPARTMENT OF FINANCE ENFORCEMENT PROCEDURES

If a taxpayer has not paid a tax liability determined to be due and owing, and the taxpayer has not filed a timely appeal, the Department of Finance may take one or all of the following actions:

1. The Department of Finance may make a direct inquiry to the taxpayer.
2. The Department of Finance may audit the taxpayer's records.
3. The Department of Finance may contact a delinquent taxpayer and attempt to resolve the liability via payment in full or by a payment plan.
4. The Department of Finance may utilize a collection agency to assist in the collection of delinquent taxes.
5. The Department of Finance may prepare and issue a wage attachment to employers of a taxpayer when that taxpayer does not remit timely payment of taxes due to the Department of Finance.
6. If a taxpayer owes delinquent taxes or has not filed a properly completed tax return the Department of Finance may deny the issuance of any applicable license or permit from this Department and/or any other department of the City of Pittsburgh.
7. The Department of Finance may file a civil lawsuit against a taxpayer responsible for filing a tax return and/or for payment of a delinquent tax to obtain a judgment.
8. The Department of Finance may file a criminal complaint against a taxpayer who fails to file the appropriate tax return or pay a delinquent tax.