

## **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 his 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: EARNED INCOME TAX, LOCAL SERVICES TAX, BUSINESS PRIVILEGE TAX, MERCANTILE TAX, MERCANTILE LICENSE, AMUSEMENT TAX, NET PROFIT TAX, WAGE TAX, INSTITUTION AND SERVICE PRIVILEGE TAX, PAYROLL EXPENSE TAX and PARKING TAX. 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 Finance Department shall notify the taxpayer in writing of the basis for any underpayment that the Finance Department 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 Finance Department has relied to determine that an underpayment exists.
4. An itemization of the revisions made by the Finance Department to a return or report filed by the taxpayer that results in the determination that an underpayment exists.

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

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

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

The Finance Department may require a taxpayer to provide copies of the taxpayer's Federal Individual Income Tax Return if the Finance Department 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 Finance Department has taken in regard to the EARNED INCOME TAX, LOCAL SERVICES TAX, BUSINESS PRIVILEGE TAX, MERCANTILE TAX, MERCANTILE LICENSE, AMUSEMENT TAX, NET PROFITS TAX, WAGE TAX, INSTITUTION AND SERVICE PRIVILEGE TAX, PAYROLL EXPENSE TAX and PARKING TAX many submit a written complaint to the Treasurer. The Treasurer will then facilitate the resolution of the complaint by working with the appropriate Finance Department personnel.

Complaints should be mailed to:

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

### **FINANCE DEPARTMENT 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 Finance Department may take one or all of the following actions:

1. The Finance Department may make a direct inquiry to the taxpayer.
2. The Finance Department may audit the taxpayer’s records.
3. The Finance Depart
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6. ment may contact a delinquent taxpayer and attempt to resolve the liability via payment in full or by a payment plan.
7. The Finance Department may utilize a collection agency to assist in the collection of delinquent taxes.
8. The Finance Department 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.
9. If a taxpayer owes delinquent taxes or has not filed a properly completed tax return the Finance Department may deny the issuance of any applicable license or permit from this Department and/or any other department of the City of Pittsburgh.
10. The Finance Department 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.

11. The Finance Department may file a criminal complaint against a taxpayer who fails to file the appropriate tax return or pay a delinquent tax.