



Board of Appeals Operations During COVID-19 Pandemic

In order to protect public health, the Board of Appeals will be operating in a limited capacity under the following guidelines. The guidelines are in recognition of the Proclamation of Disaster Emergency issued by Governor Tom Wolf on March 6, 2020 and the closure of the Capitol Complex by the Governor to mitigate the spread of COVID-19.

1. **Hearings:** The Board of Appeals has suspended all in-person hearings until further notice. During the period of office closure, the Board will make every effort to continue with the currently scheduled hearings. In order to have a hearing during the closure, the petitioner must have the ability to use Skype. If the petitioner does not have the ability to use Skype, the petitioner may waive the formal hearing and request an informal conference call to discuss the case. Alternatively, the petitioner may request a continuance of the hearing as well as an extension of the decision due date. Finally, the petitioner always has the option to waive the hearing and request that the decision be based on the record.
2. **Board Orders:** Every effort will be made to continue to issue Board Orders. During the closure, all orders will be issued electronically through email. Please be advised that implementation of the orders may be delayed due to these circumstances. If petitioners plan to appeal the Board's order to the Board of Finance and Revenue, petitioners are advised to review the notice issued by the Board of Finance and Revenue regarding Operations Under the Exigent Circumstances Created by COVID-19. This order is at <https://www.patreasury.gov/bfr/>
3. **Board Filings:** During this time, taxpayers are strongly encouraged to file all appeals using the Board's online petition center at www.boardofappeals.state.pa.us. Once the appeal is submitted, the taxpayer's computer screen will provide a confirmation number that the appeal has been received. The taxpayer should keep a record of that confirmation number. The Board of Appeals will use the following to determine the filing date of an appeal:
 - a. United State Postmark or the date by which the United States Postal Service takes control of the package; or
 - b. Date of the timestamp on a petition filed electronically.
4. **Deadlines:** An appeal of a tax assessment issued by the Department of Revenue or a petition for a tax refund is considered to be timely filed if filed by the later of the following dates: 30 days after the reopening of the Board of Appeals offices or the original appeal deadline. Please know that if the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period.
5. **Extensions:** The Board will accept any submission of requested documentation so long as it is received within 30 days after the office reopens. The Board will liberally construe the timeframe for which to request a reconsideration.