

**CHAPTER 36. APPEALS**

- Sec.  
36.1. [Reserved].  
36.2. [Reserved].  
36.3. [Reserved].  
36.4. [Reserved].  
36.11. Board of Finance and Revenue.  
36.12. [Reserved].

**§ 36.1. [Reserved].****Source**

The provisions of this § 36.1 reserved January 9, 1987, effective January 10, 1987, 17 Pa.B. 186. Immediately preceding text appears at serial pages (102557) to (102558) and (40327).

**§ 36.2. [Reserved].****Source**

The provisions of this § 36.2 amended December 20, 1974, effective December 21, 1974, 4 Pa.B. 2613; reserved January 9, 1987, effective January 10, 1987, 17 Pa.B. 186. Immediately preceding text appears at serial pages (40327) to (40331).

**§ 36.3. [Reserved].****Source**

The provisions of this § 36.3 reserved January 9, 1987, effective January 10, 1987, 17 Pa.B. 186. Immediately preceding text appears at serial page (40332).

**§ 36.4. [Reserved].****Source**

The provisions of this § 36.4 amended September 2, 1977, effective September 3, 1977, 7 Pa.B. 2560; reserved January 9, 1987, effective January 10, 1987, 17 Pa.B. 186. Immediately preceding text appears at serial page (40333).

**§ 36.11. Board of Finance and Revenue.**

(a) Within 60 days after the date of mailing of notice by the Department of the decision on a petition except as to a decision regarding the necessity for filing a bond under section 277 of the TRC (72 P. S. § 7277), the petitioner may further petition the Board of Finance and Revenue to review the action of the Department.

(b) The failure of the Department to notify the petitioner within 6 months of the filing date of the petition, or within the further time as may be stipulated by the Board and the petitioner, not to exceed 6 additional months, shall act as a denial of the petition. A petition for review may be filed with the Board of

Finance and Revenue within 120 days of the date prior to which the Department will have mailed to the petitioner its notice of decision.

(c) A petition for review filed shall state specifically the reasons on which the petitioner relies or shall incorporate by reference the petition to the Board of Review in which the reasons are stated. The petition shall be supported by affidavit that it is not made for the purpose of delay and the facts set forth therein are true.

(d) The Board of Finance and Revenue shall act finally in disposing of petitions filed with it within 6 months after they have been received. If the Board fails to dispose of a petition within 6 months, the action taken by the Department on the petition will be sustained.

(e) The Board of Finance and Revenue may sustain the action taken by the Department on the petition or it may redetermine, according to law, either the amount due the Commonwealth or the petitioner. The Board will give notice of its action to the Department and to the petitioner.

**§ 36.12. [Reserved].**

**Source**

The provisions of this § 36.12 amended December 27, 1974, effective December 28, 1974, 4 Pa.B. 2709; reserved August 18, 1995, effective August 19, 1995, 25 Pa.B. 3343. Immediately preceding text appears at serial page (115264).

[Next page is 37-1.]