

WEST CONSHOHOCKEN BOROUGH
LOCAL TAXPAYERS 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 duly appointed or elected tax collector 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 taxing authorities to ensure that equity 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 West Conshohocken Borough, Pennsylvania ("Borough") and any enforcement or collection actions on behalf of the Borough.

To obtain forms and/or more information, please visit www.westconshohockenboro.com or contact:

West Conshohocken Borough
Finance Department
112 Ford Street
West Conshohocken, PA 19428
610-828-9747

Applicability of Disclosure Statement

This Disclosure Statement applies to all eligible taxes levied by the Borough. For this purpose, eligible taxes do not include real property taxes. The specific eligible taxes levied by West Conshohocken Borough are:

- (1) Mercantile Tax
- (2) Local Services Tax
- (3) Earned Income Tax

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Borough 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.

Audits or Examinations

If we contact you about your tax return or payment of any eligible 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 at least 30 calendar days from the date of the mailing to respond. Reasonable extensions of 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. In general, 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. However, if you have failed to file returns in any of the six years prior to the mailing date of our notice, or if we have sufficient information to indicate that taxes are owed and have not been paid in that period, we may initially request information for tax returns required to be filed or taxes required to be paid six 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 not agree with you, we will explain in writing our reasons for asserting that you owe tax (which we call an "assessment" or "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 repost that results in our decision that an underpayment exists.

We may require you to provide copies of federal and Pennsylvania tax returns when that information is reasonably necessary for the enforcement or collection of tax, and the information is not reasonably available from other sources or the Pennsylvania Department of Revenue. For purposes of Mercantile Taxes you will be required to provide your federal and or state tax returns because this information is not otherwise available to the Borough.

Appeals of Decisions

If we notify you that you owe more tax 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 the hands or postmarked by the U.S. Postal Service within this 90-day period.

Your petition must explain the legal basis for your position and include all supporting documents. A form for submission of a Petition is available from the Borough. After your Petition is received, we will notify you of your hearing date, if you requested a hearing. A decision by the Local Tax Hearing Officer, who has been appointed by the Borough, will be made within 60 days of the date your complete and accurate petition is received, unless you waive the right to a decision within 60 days. If you do not agree with the decision of the Hearing Officer you may appeal to the Court of Common Pleas of Montgomery County.

Refunds

You may file a claim for ("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, 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 three 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 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 may obtain a form for your Refund Claim by contacting the Borough. You may be asked for certain information needed so that the Borough can determine whether you are entitled to a refund. If you do not provide such information, the Refund request will be deemed incomplete and will either be denied or not acted upon.

If you file a tax return showing an overpayment of tax, we will treat that as a request for cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a petition contesting the denial of the refund. A Petition must be filed within the same limits that apply for a Refund Claim. Alternatively, you may file a Petition for Administrative Review without first filing a Refund Claim. If you file a Petition and request a hearing, a hearing date will be set after your Petition is received. A decision by Hearing Officer will be made within 60 days of the date you complete and accurate Petition is received.

Enforcement Procedures

Once it has been determined that you owe a tax, we will take 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 an agreement with you as to the disputed amount of tax, or obtaining liens on your property, levies and seizure and sale 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 impose interest and applicable penalties on the tax you owe, and may also seek to have a court to impose fines for noncompliance.

Tax Information Confidentially

Information gained by us, or by Hearing Officer, or any person acting on our behalf, as a result of any audit, return, report, investigation, hearing, appeal or verification is confidential and will be kept confidential by the Borough except where the Borough has an official purpose for disclosure or is required by law, such as in the context of litigation, disclose information.

Taxpayer Complaints

If you have a complaint about any action relating to Borough's taxes, please contact the Borough Manager at: West Conshohocken Borough, Finance Department, 112 Ford Street, West Conshohocken, PA 19428. The telephone number is 610-828-9747.

WEST CONSHOHOCKEN BOROUGH
PETITION FOR ADMINISTRATIVE APPEAL

This form is to be used Taxpayers to appeal an Assessment of Tax (other than real property taxes) levied by West Conshohocken Borough (the "Borough") and/or to appeal a denial of a claim for refund of taxes previously paid. Please type or print legibly.

INSTRUCTIONS: You MUST attach a copy of the Notice of Assessment being appealed, or if seeking a refund, proof that such tax is paid. Petitions appealing a Notice of Assessment must be received by the Borough within 90 days of the date of the Notice of Assessment. Petitions for refunds must be received by the Borough no later than: (a) three years of the due date for filing the tax return; or (b) one year after the actual payment of the tax (whichever is later). Petitions filed by mail will be considered filed as of the postmark date. Answer all questions on this form as fully as possible. If an item is not applicable, enter "N/A". Mail or deliver the Petition to: West Conshohocken Borough, Attn: Director of Finance, 112 Ford Street, West Conshohocken, PA 19428. For additional information visit the website www.westconshohockenboro.com or call (610-828-9747).

SECTION A: TAXPAYER INFORMATION

Proper Legal Name of Business

Trading as (if applicable)

Mailing Address

City

State

Zip Code

Physical Street Address in West Conshohocken-if different from above

City

State

Zip Code

Taxpayer Identification Account Number: _____

SECTION B: TAX INFORMATION

- 1. Type of Tax: _____
- 2. Tax years: _____
- 3. Is this a petition for Refund? _____
- 4. If so, state the amount of refund requested for each tax year:

Tax Year	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

- 5. Is this a Petition for Reassessment of Tax? _____

If so, state the date of the Notice of Assessment: _____.

Please attach a copy of Notice of Assessment.

State the amount of refund requested for each tax year:

Tax Year	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

SECTION C: TAXPAYER REPRESENTATIVE INFORMATION

COMPLETE INFORMATION FOR REPRESENTATIVE (if applicable)

I hereby nominate the following as my representative:

Last Name	First name	Middle Initial
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My Representative is a/an: _____ Attorney (PA Attorney ID # _____)

_____ CPA

_____ Other Tax Advisor

Firm Name: _____

Mailing Address (Number, Street)

City State Zip Code

Phone
Number: _____ Fax _____

Email Address: _____

I would like copies of all correspondence sent to my representative. Yes No

SECTION D: HEARING REQUEST

Indicate whether you request a hearing. If no choice is indicated, a hearing will not be scheduled and the matter will be determined based on Petition and Record.

_____ I request a hearing on this matter. (Check if Taxpayer desires a hearing in person).

_____ I do not request a hearing on this matter. (If a hearing is not requested, the decision in this matter will be based on information contained in this Petition and on record provided by the Borough. No hearing will be scheduled).

SECTION F: SIGNATURE

All petitions must be signed by Petitioner.

Under penalties prescribed by law, I hereby certify that this petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true and correct and this Petition is not filed for purposes of delay.

Signature: _____

Print Name: _____

Title: _____

Date: _____

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FOR OFFICIAL USE ONLY

Postmark of Petition: _____

Petition Received on: _____

Is petition timely filed: Yes No

BOROUGH OF WEST CONSHOHOCKEN

REFUND CLAIM FORM

Instructions: This form is to be used by Taxpayers seeking an initial claim for refund from West Conshohocken Borough. Taxpayers whose initial refund claim has been denied and are appealing such denial must file a Petition for Administrative Review with the Borough Manager. Please complete this form with blue or black ink or by a typewriter. Attach proof that the tax for which you are seeking a refund was paid. Mail this form to: West Conshohocken Borough, Attn: Borough Manager, 112 Ford Street, West Conshohocken, PA 19428. Refund Claims must be received by the Borough Manager within the later of (a) three years of the due date for filing the tax return; or (b) one year after the actual payment of the tax. Refund Claims filed by any other method are considered filed on the date received by the Borough. Answer all questions below as fully as possible. If an item is not applicable, enter "N/A".

Section A: Taxpayer Information

Legal Name of Business Taxpayer Account Number

Trade Name (DBA) Federal EIN Number

Principal's Last Name First Name Middle Initial

Mailing Address

City State County Zip Code

Telephone Fax Number

Email Address

Physical Address of Business Location (if different from above)

City State Zip Code

SECTION B: TAX INFORMATION

Amount of Refund Claim: \$ _____

Tax Year(s): _____

SECTION C: REPRESENTATIVE INFORMATION

If applicable, complete the following information for Taxpayer Representative.

Send all copies of correspondence to my Representative:

Last Name	First Name	Middle Initial
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My Representative is a/an Attorney CPA Accountant Tax Advisor

Firm Name

Mailing Address

City	State	County	Zip Code
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Telephone	Fax Number
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Email Address

SECTION D: EXPLANATION OF REFUND CLAIM & ARGUMENT

Explain in detail why the Refund Claim requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you believe will support your arguments. Refund Claims must be accompanied by proof of payment of tax.

SECTION E: SIGNATURE

Under penalties prescribed by law, I hereby certify that this Refund Claim has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Refund Claim are true and correct.

Signature _____

Print Name _____

Title _____

Date _____