

**TOWNSHIP OF EXETER
BERKS COUNTY, PENNSYLVANIA**

**LOCAL TAXPAYERS BILL OF RIGHTS
DISCLOSURE STATEMENT**

It is the obligation of all taxpayers to file all tax returns voluntarily and pay all local business 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 Act (65 P.S. §§ 8421-8438) grants certain legal rights to taxpayers, and imposes obligations on local taxing authorities (such as Exeter Township) to ensure that equity and fairness guide local governments in the collection of taxes. Additionally, the Local Taxpayers Bill of Rights Act provides local taxing authorities with certain 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 Exeter Township (the "Township") and any enforcement or collection actions on behalf of the Township.

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

Exeter Township
Manager's Office
4975 DeMoss Road
Reading, PA 19606
(610) 779-5660

Applicability of Disclosure Statement

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

- (1) Business Privilege Tax
- (2) Local Services Tax
- (3) Earned Income Tax
- (4) Per Capita Tax

Unless expressly provided in the Local Taxpayers Bill of Rights Act, the failure of any person acting on behalf of the Township to comply with any provisions of this Disclosure Statement, related regulations, or the Local Taxpayers Bill of Rights Act, 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 is required. If we request information, you will have at least thirty (30) calendar days from the date of the mailing to respond. Reasonable extensions of time will be granted upon application in writing for good cause. We will notify you of the procedures to obtain an extension with our initial request for information. In general, our initial inquiry may include taxes required to be paid or tax returns required to be filed during the three (3) years prior to the mailing date of our notice. However, if you have failed to file tax returns in any of the six (6) 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, our initial request may include tax returns or tax due for up to six (6) 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 do 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 to your return or report that resulted 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 Business Privilege Taxes, you will be required to provide your federal and or state tax returns because this information is not otherwise available to the Township.

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 Review by Local Tax Hearing Officer within ninety (90) days of the date of the mailing of the assessment notice. It is the Township’s position that a taxpayer is not required to file such an appeal for administrative review and does not lose any rights by choosing not to seek review by the Local Tax Hearing Officer. If we file a legal action against you to collect delinquent taxes and you did not file a Petition for Review by Local Tax Hearing Officer, you can still defend against the collection action. If you do file a Petition for Review, the Petition must either be in our hands or postmarked by the U.S. Postal Service within this 90-day period.

The Petition for Review by Local Tax Hearing Officer must explain the legal basis for your position and include all supporting documents. You must use the Petition form that is available from the Township's website or a substantially similar form. After your Petition is received, we will notify you of a hearing date, if you request a hearing. A decision by the Local Tax Hearing Officer will be made within sixty (60) days of the date your complete and accurate Petition is received, unless you waive the right to a decision within sixty (60) days. If you do not agree with the decision of the Hearing Officer you may appeal to the Court of Common Pleas of Berks 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 (3) years of the due date for filing the return, or one (1) year after actual payment of the tax, whichever is later. If no report or tax return is required for the tax, the Refund Claim must 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. 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 (1) year of the date of payment.

Refund Claims must be made on forms prescribed by the Township and must include supporting documentation. You may obtain a form for your Refund Claim by contacting the Township. You may be asked for certain information needed so that the Township 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 be denied.

If you file a tax return showing an overpayment of tax, we will treat that as a request for refund unless you indicate otherwise. If we do not agree that you are entitled to a refund as shown on your tax return, you may file a Petition contesting the denial of the refund. The Petition must be filed within the same limits that apply for a Refund Claim. Alternatively, you may file a Petition for Review by Local Tax Hearing Officer 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 sixty (60) days of the date your complete and accurate Petition is received, unless you waive the right to receive a decision within 60 days.

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 and collect any taxes owed. 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 impose fines for non-compliance.

Tax Information Confidentiality

Information gained by us, or by the 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 Township, except where the Township has an official purpose for disclosure or is required by law, such as in the context of litigation, to disclose information.

Taxpayer Comments or Complaints

If you have a comment or complaint about any action relating to Township's taxes, please contact the Township Manager at 4975 DeMoss Road, Reading, PA 19606, (610) 779-5660.

**EXETER TOWNSHIP
PETITION FOR REVIEW BY LOCAL TAX HEARING OFFICER**

This form is to be used by taxpayers to appeal an assessment of tax (other than real property taxes) levied by Exeter Township (the "Township") and/or to appeal a denial of a claim for refund of taxes previously paid. Please type or print legibly.

IMPORTANT INSTRUCTIONS: You must attach a copy of the Notice of Assessment being appealed, or if seeking a refund, proof that such tax was paid. Petitions appealing a Notice of Assessment must be received by the Township within 90 days of the date of the Notice of Assessment. Petitions for refunds must be received by the Township 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 the attention of the Township Manager, Exeter Township, 4975 DeMoss Road, Reading, PA 19606. For additional information call: (610) 779-5660.

SECTION A: TAXPAYER INFORMATION

Proper Legal Name of Business

Trading as (if applicable)

Mailing Address

City State Zip Code

Physical Street Address in Exeter Township – if different from above

City State Zip Code

Taxpayer Identification Number: _____

SECTION B: TAX INFORMATION

1. Type of Tax: _____

2. Tax Years: _____

3. Is this Petition for a Refund? _____.

If so, state the amount of refund requested for each tax year:

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

4. Is this Petition for Reassessment of Tax? _____.

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

You must attach a copy of the 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
 _____ CPA
 _____ Other Tax Advisor

Firm: _____

Street/Mailing Address _____

City	State	Zip Code	
Phone Number: _____		Fax Number: _____	

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 the 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 the information contained in this Petition and on the Record provided by the Township. No hearing will be scheduled).

SECTION E: RELIEF REQUESTED & ARGUMENTS

Explain in detail why the relief requested in Section B, above, should be granted and give supporting authority (such as ordinances, regulations, statutes and/or case law). Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax. Petitions for Reassessment must be accompanied by a copy of the Assessment.

SECTION F: SIGNATURE

All Petitions must be signed by Petitioner or the Petitioner’s authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner’s behalf must accompany by the Petition.

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: _____

(Taxpayer or Authorized Representative)

Print Name: _____

Title: _____

Email address: _____

Date: _____

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Office Use Only: Date upon which Petition was delivered to Township Manager's Office
_____ ; Method of Delivery of Petition: _____

TOWNSHIP OF EXETER

REFUND CLAIM FORM

Instructions: This form is to be used by Taxpayers seeking an initial claim for refund from Exeter Township. Taxpayers whose initial refund claim has been denied and are appealing such denial must file a Petition for Administrative Review with the Township 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 or deliver this form to the attention of the Township Manager, Exeter Township, 4975 DeMoss Road, Reading, PA 19606. For additional information call: (610) 779-5660. Refund Claims must be received by the Township 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. 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

