



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
HARRISBURG, PENNSYLVANIA  
17128-1100

THE SECRETARY

(717) 783-3680

March 1, 2022

Honorable Michael Peifer  
Chairman, Finance Committee  
Pennsylvania House of Representatives  
218 Ryan Office Building  
Harrisburg, PA 17120-2037

Honorable Scott E. Hutchinson  
Chairman, Finance Committee  
Senate of Pennsylvania  
Room 170 Main Capitol  
Harrisburg, PA 17120-3021

Honorable Kevin Boyle  
Democratic Chair, Finance Committee  
Pennsylvania House of Representatives  
226 Irvis Office Building  
Harrisburg, PA 17120-2172

Honorable Wayne D. Fontana  
Democratic Chair, Finance Committee  
Senate of Pennsylvania  
543 Main Capitol Building  
Harrisburg, PA 17120-3042

Dear Chairmen,

Pursuant to Section 304 of the Taxpayers' Bill of Rights (Act 47-2001), I am pleased to provide you with a copy of the following:

1. The Taxpayers' Rights Advocate Resolution Report for 2021.
2. Our report containing a summary of the results of our customer feedback surveys completed during calendar year 2021:
  - a. Data from the Customer Feedback Survey on the department's website.
  - b. Data from the post-transaction surveys in myPATH, the department's new, online system for filing and paying certain tax types.
  - c. Data from post-call surveys in Genesys, the department's phone system. The post-call survey was first launched in Genesys in April 2021.

Should you have any questions or desire any additional information, please do not hesitate to contact me.

Sincerely,

C. Daniel Hassell  
Secretary of Revenue

Enclosures



January 02, 2022

**Office of the Taxpayers' Rights Advocate  
Problem Resolution / Customer Service Detail**

Page 1 of 347

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution   |
|---------|---|--|
| 2021-1  | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE APPEAL PROCESS. PER REVIEW, WILL REQUEST EPADS REOPEN ASSESSMENT. TP WAS ADVISED TO SEND OOS RETURN DURING ASSESSMENT.   | SPOKE WITH CPA ADVISED 2016 TAX YEAR REOPENED FOR ASSESSMENT. CAN FILE APPEAL WITH BOA, HAS 60 DAYS.   |
| 2021-2  | THIS OFFICE RECEIVED A PHONE CALL IN REFERENCE TO ESTIMATED PAYMENT PENALTY. WILL REVIEW AND CALL BACK WITH FINDINGS.   | CASE RESOLVED.   |
| 2021-3  | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT A LIEN AND UNRESOLVED LIABILITY FOR TAX YEAR 2015. THE TAXPAYER SAYS THAT HE AND HIS ACCOUNTANT WERE WORKING WITH A COLLECTION AGENCY TO RESOLVE AN ONGOING TAX ISSUE. HE SAYS THAT HAD VA SOURCE INCOME AND IT APPEARS THAT HE WAS SAYING IT WAS NOT TAXABLE. 2015 IS CURRENTLY PURGED OFF OF THE SYSTEM. AFTER REVIEWING THE NOTES ON THE SYSTEM, THE LIEN WAS SATISFIED IN SEPTEMBER 2020. | IT WAS EXPLAINED TO THE TAXPAYER THAT NO OUTSTANDING LIABILITY COULD BE FOUND ON THE SYSTEM AS OF (1/4/21). THE TAXPAYER ASKED IF HE COULD BE SENT SOMETHING COULD BE SENT TO HIM AS PROOF THE LIEN HAS BEEN SATISFIED AT THAT THERE IS NO OUTSTANDING BALANCE. A COPY OF THE LIEN SATISFACTION WORKSHEET WAS FOUND IMAGED IN SOFTCOPY. TWO EMAIL HAVE BEEN SENT. THE FIRST WAS A COPY OF THE LIEN SATISFACTION AND THE SECOND, A STATEMENT STATING THAT NO OTHER OUTSTANDING/UNRESOLVED LIABILITIES COULD BE FOUND AS OF (1/4/21).  |
| 2021-4  | THIS OFFICE RECEIVED AN INQUIRY FROM THE TP IN REF TO PENALTY. WILL ADVISE TP OF EUP.   | SPOKE WITH TP AND ADVISED WHY EUP ASSESSED. TP UNDERSTOOD.   |
| 2021-5  | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT ADVISING OF AN UNPAID OUTSTANDING LIABILITY. MRS. TAXPAYER SAYS THAT SHE AND HER HUSBAND ARE NOT ABLE TO DETERMINE HOW THE TAX DUE AMOUNT IS BEING CALCULATED BECAUSE A PAYMENT WAS ALREADY REMITTED. AFTER REVIEW THE NOTES ON THE SYSTEM AND RETURN, THE LIABILITY IS THE RESULT OF AN IMPUTING ERROR DONE BY THE DEPARTMENT.                 | IT WAS EXPLAINED TO THE MRS. TAXPAYER THAT THE NOTICE AND LIABILITY ARE THE RESULT OF A INPUTTING ERROR DONE BY THE DEPARTMENT. SHE HAD A CONCERN OF WHETHER AN ELECTRONIC RETURN SHOULD BE FILED FOR 2020. A PAPER RETURN CAN STILL BE FILED. AN EMAIL WILL NEED TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXPAYERS ASKING THAT THE ERROR BE CORRECTED AND RETURN ADJUSTED ACCORDINGLY.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE BUREAU OF INDIVIDUAL TAXES, CORRECTED THE ENCODING ERROR BEFORE THIS OFFICE COULD SENT A REQUEST TO HAVE THE ACCOUNT REVIEWED. THE TAXPAYERS PROVIDED THEIR EMAIL ADDRESS DURING THE INITIAL TELEPHONE CALL. AN EMAIL HAS BEEN SENT (1/27/21) ADVISING THAT THE NECESSARY ADJUSTMENTS HAVE BEEN MADE. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution   |
|---------|---|--|
| 2021-6  | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT FOR AN OUTSTANDING LIABILITY. MRS. TAXPAYER SAID THE AMOUNT WAS PREVIOUSLY PAID BY CHECK. SHE WENT ON TO SAY THAT THE PAYMENT REMITTED WAS DUE TO AN AMENDED RETURN SUBMITTED FOR TAX YEAR 2019. THE ORIGINAL RETURN WAS FILED REPORTING NO LIABILITY OR REQUESTING A REQUESTING. IT APPEARS THAT THE ORIGINAL PAYMENT WAS REFUNDED TO THE TAXPAYERS BECAUSE IT WAS APPLIED TO THEIR ACCOUNT BEFORE THE DEPARTMENT PROCESSED AND REVIEWED THE AMENDMENT.</p>  | <p>THE TAXPAYERS WANT TO REMIT A SECOND PAYMENT BY CHECK BUT ARE DISPUTE THE PENALTY AND INTEREST. IT WOULD THAT DUE THE AMOUNT OF THE P&amp;I. IT WOULD BE WRITTEN OUT BY THE SYSTEM. HOWEVER AN EMAIL WILL STILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING WHETHER THIS SECOND PAYMENT CAN BE BACK DATED TO THE ORIGINAL PAYMENT DATE.</p> <p>THE EMAIL TO BIT IS BEING SENT ON 1/5/21. THIS OFFICE WILL AWAIT A RESPONSE.</p> <p>PER THE RESPONSE FROM THE BUREAU OF INDIVIDUAL TAXES, ANY PAYMENT WOULD BE BACKDATED AS THE REFUND OF THE INITIAL ONE WAS A DEPARTMENTAL ERROR.</p> <p>THE TAXPAYERS' PAYMENT WAS CREDITED TO THEIR ACCOUNT (1/8/21) WITH AN EFFECTIVE DATE OF (1/4/21). THERE APPEARS TO BE NO PENALTY OR INTEREST OUTSTANDING. A FOLLOW-UP EMAIL HAS BEEN SENT ON (1/28/21)ASKING WHETHER THE PAYMENT WOULD STILL NEED TO BE BACKDATED. BIT RESPONSE WAS THAT THE PAYMENT DOES NOT NEED TO BE AS THERE IS NO PENALTY OR INTEREST.</p> <p>A TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYERS (1/28/21). MRS. TAXPAYER ANSWERED AND IT WAS EXPLAINED THAT THE PAYMENT HAS BEEN CREDITED TO THEIR ACCOUNT AND THERE IS NO PENALTY OR INTEREST. THERE IS NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-7  | <p>THIS OFFICE RECEIVED A REV-56, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS SHE NEEDS ASSISTANCE WITH RECEIVING HER REQUESTED FEDERAL REFUND. SHE SAYS THE RETURN WAS FILED, NUMEROUS TELEPHONE CALL WERE MADE ASKING FOR A STATUS UPDATE. IN JUNE 2020, A LETTER WAS RECEIVED REQUIRING A COPY OF THE 1095-A FORM. THE FORM WAS SUBMITTED BY FAX AFTER SPEAKING WITH ANOTHER REPRESENTATIVE. THIS REPRESENTATIVE SAID THAT THE ISSUE WOULD BE "ESCALATED". UNFORTUNATELY, THIS TAXPAYER IS CONTACTING THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE CAN ONLY ASSISTANCE WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS.</p> | <p>A LETTER WILL BE SENT TO THE TAXPAYER ADVISING THAT SAYS SHOULD CONTACT THE FEDERAL OFFICE OF TAXPAYER RIGHTS ADVOCATE. A REVIEW OF THE TAXPAYERS PA ACCOUNT SHOWS AN OUTSTANDING BALANCE. THE AMOUNT DUE IS ESTIMATED UNDERPAYMENT PENALTY.</p> <p>AN EMAIL AND ALONG WITH THE DOCUMENTS SUBMITTED WITH THE REV-556 HAVE BEEN SENT TO THE TAXPAYER (1/28/21). THIS OFFICE CAN NOT PROVIDE ASSISTANCE. CLOSING CASE.</p>  |
| 2021-8  | <p>THIS OFFICE RECEIVED A PHONE CALL QUESTIONING EST PAY FOR 2019, 2018 AND 2017. PER REVIEW OF DLN 101843931, CHECK APPLIED TO TAX YEAR 2018. ERROR MAY LIE WITH TAX YEAR 2017. WILL HAVE RETURN REVIEWED.</p>   | <p>PAYMENT TP REFERERENCED WAS APPLIED TO TAX YEAR 2018. NO COC, TP OWES MONEY DUE FOR TAX YR 2019. SPOKE WITH TAXPAYER AND THEY AGREE.</p>  |
| 2021-9  | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA QUESTIONING THE REFUND PAYMENT. HE WAS TOLD THE REFUND WAS MAILED OVER 4 WEEKS AGO. WILL REVIEW.</p>  | <p>REFUND APPROVED AND REDEEMED.</p>   |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution   |
|---------|---|--|
| 2021-10 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE PENALTY ASSESSED. WILL REVIEW. PAYMNET WAS RECEIVD 04/15/20 POSTED 11/25/20  | ADVSD EUP BECAUSE TP DOES NOT HAVE ENOUGH TAXES WITHHELD. CPA UNDERSTOOD.  |
| 2021-11 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING PENALTY. WILL REVIEW.  | ADVSD PEN IS EUP. CPA OK.  |
| 2021-12 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT ADVISING OF OUTSTANDING LIABILITY FROM TAX YEARS 2018 & 2019. THE TAXPAYER IS DISPUTING THAT THEIR IS ANY REMAINING AMOUNT OWED BECAUSE FULL PAYMENT WAS REMITTED TO THE DEPARTMENT IN 2020. SCREENSHOTS OF THE TRANSACTIONS WERE SUBMITTED AS PROOF OF PAYMENT. | THE TAXPAYER REMITTED THE TWO PAYMENTS TO THE FEDERAL IRS. THEREFORE THE OUTSTANDING BALANCES AND NOTICE ARE ACCURATE. AN REPLY EMAIL WILL BE SENT TO THE TAXPAYER WILL THIS OFFICE'S FINDINGS.<br><br>THE EMAIL IS BEING SENT ON (1/5/20). THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THIS TAXPAYER. CLOSING CASE. |
| 2021-13 | THIS OFFICE RECEIVED A PHONE CALL FROM THE HEIR OF THE DECEDENT QUESTIONING THE DENIAL OF AN ADMINISTRATIVE CORRECTION. WILL FWD TO INH TAX FOR RESOLUTION.   | INH TAX RESOLVED ISSUES.   |
| 2021-14 | THIS OFFICE RECEIVED A PHONE CALL FROM THE FATHER OF THE TP QUESTIONING THE LIABILITY. WILL REVIEW AND RETURN CALLS WITH FINDINGS.  | CALLBACK TO TP, ADVSD NOT ALLOWED TO TAKE RESIDENT CREDIT FOR MD BECAUSE OF RECIPROCAL. CAN REQUEST REFUND FROM MD.  |
| 2021-15 | THIS OFFICE RECEIVED A EMAIL FROM THE TAXPAYERS' REPRESENTATIVE SEEKING THE PAYOFF AMOUNT TO SATISFY THE OUTSTANDING LIABILITIES. THE REPRESENTATIVE SAYS THAT THE TAXPAYERS ARE ATTEMPTING TO REFINANCE A PROPERTY. A REVIEW OF THE TAXPAYERS ACCOUNT SHOWS THAT THERE ARE BALANCES FOR MULTIPLE YEARS.  | A REPLY EMAIL WAS SENT (1/6/21) ADVISING OF WHAT THE BALANCE IS. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.<br><br>A COPY OF THE CHECK IN THE AMOUNT OF THE PAYOFF AS OF (1/6/21). THE CHECK IS DATED (1/21/21). THE PAYMENT SHOULD BE APPLIED TO THE TAXPAYERS' ACCOUNT ACCORDINGLY.      |
| 2021-16 | THIS OFFICE RECEIVED REV-556 VIA INTERFACE IN REFERENCE TO ASSESSMENT FOR CORP TAX, WILL FWD INQUIRY TO CORP TAX FOR RESOLUTION.  | CEC MADE CALLBACK TO RESOLVE.  |
| 2021-17 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE REQUESTING ASSISTANCE WITH INH TAX. WILL FWD TO INH TAX FOR RESOLUTION.  | CASE RESOLVED VIA INH TAX  |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-18 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER SEEKING ASSISTANCE WITH OBTAINING HIS REQUEST FEDERAL REFUND. THE TAXPAYER SAYS THAT IT HAS BEEN OVER 180 DAYS SINCE HE FILED THE RETURN AND HIS CALLED THE IRS HOTLINE MULTIPLE TIMES. UNFORTUNATELY, THIS ADVOCATE OFFICE IS UNABLE TO ASSIST THIS TAXPAYER BECAUSE THIS OFFICE IS ONLY ABLE TO ASSIST WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS.   | A RETURN CALL WAS PLACED OUT TO THE TAXPAYER (1/6/21). IT WAS EXPLAINED THAT THIS ADVOCATE OFFICE IS UNABLE TO PROVIDE ASSISTANCE. HE SHOULD BE ATTEMPT TO SPEAK WITH THE FEDERAL OFFICE OF TAXPAYERS' RIGHTS ADVOCATE. THEIR TELEPHONE NUMBER WAS PROVIDED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.   |
| 2021-19 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE, WILL FWD TO CEC FOR RESOLUTION.   | CEC CALLED TP FOR RESOLUTION.   |
| 2021-20 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER IN REGARDS TO CORRESPONDENCE SHE SAYS WAS SUBMITTED TO THE DEPARTMENT TO DISPUTE THE ESTIMATED UNDERPAYMENT PENALTY AMOUNT SHOWING FOR TAX YEAR 2019. THE TAXPAYER SAYS THAT THE PENALTY AMOUNT IS INCORRECT BECAUSE SHE QUALIFIES FOR EXCEPTION 2 ON THE REV-1630, UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS IN THE QUARTERS 1 THROUGH 3 . HISTORY NOTES STATE THAT THE REQUEST FOR THE EXCEPTION HAS BEEN DENIED BECAUSE NO ESTIMATED PAYMENT WAS REMITTED FOR THE INCOME EARNED IN THE 4TH QUARTER. | AFTER REVIEW, THIS OFFICE AGREES WITH THE DETERMINATION OF THE PREVIOUS EXAMINER. A TAXPAYER IS REQUIRED TO REMIT AN ESTIMATED PAYMENT ONCE AN UNDERPAYMENT IS REALIZED. THIS TAXPAYER DID NOT. ADDITIONALLY, A TAXPAYER IS ASSESSED PENALTY IN ALL 4 QUARTER, WHETHER OR NOT HE OR SHE WOULD NORMALLY QUALIFY FOR THE EXCEPTION, WHEN NO PAYMENTS ARE REMITTED. THE TAXPAYER'S ONLY OPTION IS TO PETITION THE BOARD OF APPEALS FOR ABATEMENT OF THE ADDITIONAL AMOUNT AS IT IS BEING CORRECTLY ASSESSED. TWO ATTEMPTS WERE MADE (1/6/21) TO RETURN THE TAXPAYER'S CALL. THE FIRST CALL WAS UNSUCCESSFUL. THE TELEPHONE RANG ONCE AND THEN DISCONNECTED. A VOICEMAIL WAS ABLE TO BE LEFT AFTER THE SECOND ATTEMPT. THIS OFFICE WILL AWAIT A RETURN CALL.<br><br>THIS CASE IS BEING CLOSED AS THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT IN RESPONSE TO THE CALL AND VOICEMAIL LEFT (1/6/21). ADDITIONALLY, THERE IS RECORD OF A PAYMENT BEING REMITTED SATISFYING THE EUP PENALTY. |
| 2021-21 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR. WILL CONTACT TP AND ADVISE TO REDIRECT TO THE IRS.   | LVM TO CONTACT THE ADVOCATE FOR THE IRS.  |
| 2021-22 | THIS OFFICE RECEIVED THE PA 8857 VIA MAIL. WILL REVIEW AND CONTACT TP FOR RESOLUTION.   | PER REVIEW, TAXPAYER FILED IS RELIEF IN ERROR, BASED ON WRITTEN CONFIRMATION REQUEST BIT REMOVE SPOUSE'S INCOME IN DETERMINING TAX FORGIVENESS. BIT ALLOWED THE CREDIT. CALLED TAXPAYER TO ADVISE.  |

From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution  |
|---------|--|---|
| 2021-23 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYERS SAY THAT THE DEPARTMENT IS SENDING NOTICES FOR A LIABILITY THAT HAS ALREADY BEEN PAID. A REVIEW OF THE ACCOUNT HAS THAT THE TAXPAYERS ARE BEING SENT NOTICES BECAUSE THE PAYMENT HAS BEEN CREDITED CORRECTLY WHILE THE INCOME TAX RETURN WAS PROCESSED UNDER THE WRONG SOCIAL SECURITY NUMBER. MR. TAXPAYER IS THE PRIMARY TAXPAYER ON THE ACCOUNT. | AN EMAIL WILL HAVE TO BE SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR THE RETURN TO BE TRANSFERRED TO THE CORRECT ACCOUNT.<br><br>A REVIEW OF THE ACCOUNT IN PATH SHOWS THAT THE PAYMENT WAS TRANSFERRED TO THE CORRECT ACCOUNT NUMBER BEFORE THIS OFFICE COULD SEND THE EMAIL REQUEST TO THE BUREAU OF INDIVIDUAL TAXES. AN EMAIL IS BEING SENT (1/28/21) TO THE TAXPAYERS ADVISING THE ADJUSTMENT HAS BEEN MADE TO GIVE CREDIT FOR THE PAYMENT. THE ACCOUNT NOW REFLECTS AS BEING PAID IN FULL. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.   |
| 2021-24 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE 2019 INCOME TAX RETURN. HISTORY NOTES SHOW THAT THE RETURN WAS REVIEWED AND ACCEPTED AS FILED WHEN MULTSESS WAS ACTIVE. IT TREASURY SUSPENDED FOR THEIR REVIEW. AFTER THE LAUNCH OF PATH, IT APPEARS THAT THE RETURN AND REFUND WHEN BACK TO THE BUREAU OF INDIVIDUAL TAXES.   | A CALL WAS RECEIVED FROM MR. TAXPAYER (1/27/21) INQUIRING ABOUT THE STATUS OF THE REQUESTED REFUND. A RETURN CALL WAS PLACED OUT (1/27/21) AND IT WAS EXPLAINED THAT RETURN AND REFUND ARE STILL UNDER REVIEWED. THE ETIC "OTHER CREDIT" IS IN THE PROCESS OF BEING VERIFIED.<br><br>A TELEPHONE CALL (2/17/21) WAS RECEIVED FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REQUESTED REFUND. THE REFUND IS CONTINUING TO BE PROCESSED.<br><br>THIS CASE IS BEING CLOSED AS A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. A TELEPHONE CALL WAS PLACED OUT (2/23/21) TO MR. TAXPAYER EXPLAINING THE REFUND HAS BEEN REVIEWED AND ISSUED. |
| 2021-25 | THIS OFFICE RECEIVED AN VM FROM THE CPA QUESTIONING A BILLING NOTICE RECEIVED.   | CPA NEVER RETURNED CALL. IF CPA CALLS WILL ADVISE OF EST PAY DISCREPANCY.   |
| 2021-26 | THIS OFFICE RECEIVED A PHONE CALL FROM THE POA QUESTIONING WHY A BILLINGNOTICE WAS SENT. AFTER REVIEW, I COULD NOT FIND ABILL NOTICE, ASKED POA TO EMAIL NOTICE, WILL REVIEW.  | SPOKE TO POA, ADVSD BILL WAS FOR TAX DUE AND EUP. POA UNDERSTOOD.   |
| 2021-27 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE CPA DISPUTING THE LIABILITY DUE FOR TAX YEAR 2019. THE CPA PROVIDED THE 1099 FOR REVIEW.  | WITHHOLDINGS HAVE BEEN VERIFIED AND LIABILITY HAS BEEN REMOVED.   |
| 2021-28 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING WHY TAX FORGIVENESS CREDIT NOT ALLOWED. ADVSD WILL FWD TO BIT FOR REVIEW.  | THE TAX FORGIVENESS CREDIT HAS BEEN ADDED AND THE ACCOUNT NOW HAS A ZERO BALANCE.   |
| 2021-29 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF CORR RCVD SENT IN NOV 20. ADVSD OF IMAGING BACKLOG. ADVSD CAN SEND CORR TO MY ATTENTION.   | REFUND SHOWS SYSTEM APPROVED.   |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-30 | THIS OFFICE RECEIVED AN EMAIL FROM JAMES WARD REQUESTING ASSISTANCE WITH FIGURING OUT WHAT A CHECK IS FOR. TP SENT COPY OF CHECK. WILL FWD TO CORP TAX FOR ASSISTANCE.  | PER CORP TAX, THE CHECK IS A RESULT OF A REFUND FROM THE 2019 RCT 101.                            |
| 2021-31 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA WANTED TO REVIEW TAX YEARS 2017, 2018, 2019. ADVSD WILL CALL BACK WITH DETAILS ON COC FOR 2020.  | LVM WITH CPA CONFIRMING COC   |
| 2021-32 | THIS OFFICE RECEIVED TH REV-556 FROM THE TP QUESTIONING THE BILLING NOTICE RECEIVED. SHE IS CONFUSED BECAUSE SHE RECEIVED A NOTICE FROM THE IRS AS WELL. WILL EMAIL TO TO EXPLAIN BALANCE AND ADVISE OF THE DIFFERENCE BETWEEN DOR AND IRS.                 | SENT EMAIL TO TP ADVISING OF BALANCE DUE FOR TAX YEARS 2019.                                      |
| 2021-33 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING THE AMOUNT OF HIS REFUND. WILL REVIEW.  | SPOKE WITH TAXPAYER TO ADVISE REFUND APPROVED.  |
| 2021-34 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING THAT THE COLLECTION PROCESS BE HELD UNTIL THE 2017 RETURN IS PROCESSED.   | 2017 RETURN PROCESSED WHICH CAUSE COC TO 2018. NO BALANCE DUE, CPA UNDERSTOOD.                    |
| 2021-35 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING THAT THE COLLECTION PROCESS BE HELD UNTIL THE 2017 RETURN IS PROCESSED.   | EMAILED CPA TO ADVISE THAT THE 2017 RETURN HAS BEEN PROCESSED AND THE LIABILITY HAS BEEN REMOVED. |
| 2021-36 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP DISPUTING THE PEN/ INT. ADVSD WOULD NEED TO PY BALANCE THAN FILE A PETITION WITH THE BOA. TP REQUESTED BILLING NOTICES. WILL SEND MESSAGE TO THE LOBBY TO MAIL OUT MOST RECENT BILL NOTICES FOR EACH TAX YEAR | REQUEST SENT TO LOBBY FOR BILLING NOTICES TO BE RESENT.   |
| 2021-37 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING THE BALANCE. PER REVIEW, RETURN FILED UNDER MRS TP'S SSN BUT PAYMENTS ARE UNDER MR TP'S SSN. WILL SEND MESSAGE TO BIT TO TRANSFER PAYMENT.  | CALLED TP TO ADVISE PAYMENTS HAVE BEEN TRANSFERRD FROM MR TP ACCOUNT TO MRS TP'S ACCOUNT.         |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-38 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A REFUND SENT FOR TAX YEAR 2019. MR. TAXPAYER SAYS THAT PER LETTER SENT THAT A SMALL AMOUNT CARRIED FORWARD TO 2020. AN EXTENSION PAYMENT WAS CLAIMED ON THE RETURN BUT REMOVED AFTER REVIEW. NO SINCE PAYMENT COULD BE FOUND. THE TAXPAYERS DID SUBMIT A PAYMENT HOWEVER IT WAS SENT IN AS A VOUCHER PAYMENT. NOTHING WAS INDICATED ON THE CHECK STATING THAT THE MONEY WAS AN EXTENSION PAYMENT. THE PAYMENT WAS PROCESSED AFTER THE RETURN SO THE SYSTEM BELIEVED THAT IT WAS SUBMITTED IN ERROR AND REFUNDED.</p> | <p>THE REASON FOR THE REFUND BEING PROCESSED WAS EXPLAINED TO MR. TAXPAYER. MR. TAXPAYER WANTS TO RETURN THE CHECK SO THAT IT CAN BE REPROCESSED AND CARRY FORWARDED TO 2020. IT WAS EXPLAINED THAT AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES TO DETERMINE IF THE REQUEST CAN BE HONORED. THERE IS CONCERN THAT CURRENT TELEWORKING MAY MAKE THE REQUEST DIFFICULT. AN EMAIL WAS RECEIVED 1/7/21 FROM MR. TAXPAYER EXPLAINED REITERATING THAT HE DID NOT REQUEST A REFUND. A REPLY EMAIL WAS SENT EXPLAINING AGAIN WHY THE REFUND WAS ISSUED AND DETERMINE OF WHAT TO DO NEXT.</p> <p>AN EMAIL IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES (1/15/21) ASKING WHETHER THE 2019 REFUND CAN BE RETURNED TO THE DEPARTMENT AND THE ACCOUNT RE-PROCESSED AND A LARGER CARRY FORWARD CREDIT SENT TO 2020.</p> <p>A RETURN CALL WAS RECEIVED FROM THE BUREAU OF INDIVIDUAL TAXES STATING THE TAXPAYER CAN EITHER CASH THE REFUND CHECK AND THEN REMIT A PAYMENT THAT THE DEPARTMENT WOULD THEN BACKDATE OR REQUEST A STOP PAY. A REPLY EMAIL WITH THE OPTIONS WAS SENT TO MR. TAXPAYER. MR. TAXPAYER REPLIED AND STATED THAT HE WOULD SEND ANOTHER CHECK. A SEPARATE EMAIL WAS RECEIVED (1/20/21). MR. TAXPAYER NOW IS REQUESTING A STOP PAY. BIT IS BEING CONDUCTED TO SEE IF A STOP PAY IS POSSIBLE.</p> <p>IN A SECOND EMAIL, THE TAXPAYER SAID THAT HE CHANGED HIS MIND (ON THE ADVICE ON HIS ACCOUNTANT) AND WISHES FOR THE DEPARTMENT TO DO THE STOP PAYMENT AND REPROCESS THE OVERPAYMENT AS A CARRY FORWARD CREDIT.</p> <p>A REVIEW OF THE PATH SYSTEM SHOWS THAT THE ORIGINALLY ISSUED REFUND HAS BEEN REPROCESSED AS A CARRY OVER CREDIT. THE AMOUNT WILL BE AVAILABLE TO CLAIM ON THE NEXT YEAR'S RETURN. A SMALL REFUND IS BEING AFTER REPROCESSING BECAUSE THE TAXPAYER OVER CALCULATED PENALTY AND INTEREST. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-39 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER SEEKING ASSISTANCE WITH OBTAINING THE TWO ECONOMIC IMPACT (STIMULUS) PAYMENTS. THE TAXPAYER SAYS THAT BOTH PAYMENTS WERE DIRECT DEPOSITED INTO A BANKING ACCOUNT THAT DOES NOT BELONG TO HIM. HE HAS ATTEMPTED TO CONTACT THE IRS TO NO AVAIL. UNFORTUNATELY THE ADVOCATE OFFICE IS UNABLE TO ASSIST THE TAXPAYER BECAUSE THIS OFFICE ONLY HAS JURISDICTION OVER PA PERSONAL INCOME AND INHERITANCE TAX MATTERS.</p>   | <p>THE FOLLOWING REPLY SENT IN A REPLY EMAIL TO THE TAXPAYER: UNFORTUNATELY, WE ARE UNABLE TO ASSIST WITH YOUR ISSUE OF NOT RECEIVING AN ECONOMIC IMPACT (STIMULUS) PAYMENT. OUR OFFICE ONLY WORKS WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. PER THE IRS WEBSITE, INDIVIDUALS WHO BELIEVE THAT THEY QUALIFY FOR THE PAYMENT SHOULD COMPLETE A 2020 TAX RETURN AND CLAIM THE AMOUNT AS A RECOVERY REBATE CREDIT. YOU CAN ALSO CONSIDER CONTACTING THE BANKING INSTITUTION THAT THE PAYMENT WENT IN TO FOR ASSISTANCE. LASTLY KNOW THAT IF YOU HAVE SOMEONE PREPARE FOR TAXES THEN THE PAYMENT MAY HAVE BEEN DEPOSITED INTO THEIR ACCOUNT. THERE IS NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THIS TAXPAYER. CLOSING CASE</p>  |



From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution  |
|---------|--|---|
| 2021-40 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING THE LIABILITY FOR TAX YEAR 2018. TP CONTENDS THAT SHE REQUESTED A 2018 COC TO 2019. WILL REVIEW.   | CALLED TAXPAYER TO ADVISE PAYMENT APPLIED FROM MR TP SSN TO MRS TP SSN. WILL ALDO REFUND PAYMENT RCVD BY TP IN ERROR.   |
| 2021-41 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING THE LIABILITY. THE TP CONTENDS THAT THERE SHOULD BE A COC FROM 2018 TO 2019. WILL REVIEW.  | EMAILED TAXPAYER ADVISING THAT NON QUALIFIED PENSION PLAN ADDED TO RETURN, IF DISAGREES CAN SEND PLAN DESCRIPTION.  |
| 2021-42 | THIS OFFICE RECEIVED THE REV-556 IN REFERENCE TO A LIABILITY DISPUTE FOR TAX YEAR 2019. PER REVIEW, NO RECORD OF TAX YEAR 2018. WILL CONTACT CPA.  | ALL CARRY OVER CREDITS HAVE BEEN APPLIED.   |
| 2021-43 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THEIR REFUND. WILL HAVE REVIEWED.  | REFUND SHOWS SYSTEM APPROVED.   |
| 2021-44 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT THE DEPARTMENT HAS SENT MULTIPLE NOTES FOR PAYMENT OF A BALANCE THAT HAS ALREADY BEEN PAID. A COPY OF THE CHECK WAS SUBMITTED WITH THE REV-556. A REVIEW OF THE TAXPAYER'S ACCOUNT SHOWS THAT NOTICES ARE CONTINUING TO BE RECEIVED BECAUSE THE PAYMENT HAS BEEN CREDITED TO THE CORRECT SOCIAL SECURITY NUMBER WHILE THE INCOME TAX RETURN WAS POSTED TO AN INCORRECT NUMBER. | <p>AN EMAIL WILL HAVE TO SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN BE MOVED TO THE CORRECT ACCOUNT.</p> <p>THE EMAIL IS BEING SENT ON (1/29/21).</p> <p>A TELEPHONE CALL (2/9/21) WAS RECEIVED FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE TAXPAYER REQUEST FOR ASSISTANCE. IT SPEARS THAT THE LETTER SENT HAS YET TO BE RECEIVED. A RETURN CALL WAS PLACED OUT (2/9/21) AND A VOICEMAIL WAS LEFT EXPLAINING THE STATUS OF THE ACCOUNT.</p> <p>PER THE RESPONSE FROM THE BUREAU OF INDIVIDUAL TAXES, THE TAX RETURN HAS BEEN TRANSFER TO THE CORRECT SOCIAL SECURITY NUMBER AND THE ACCOUNT REFLECTS AS BEING PAID IN FULL. A NOTICE WILL BE SENT FROM BIT ADVISING OF THE SAME INFORMATION. THIS OFFICE WILL ALSO ATTEMPT TO NOTIFY THE TAXPAYER OF THE ADJUSTMENT AND RESULT.</p> <p>A LETTER DATED (2/1/21) WILL BE SENT TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE</p> |
| 2021-45 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER REGARDING THE STATUS OF THE REFUND REQUESTED FOR 2020. THE TAXPAYERS THAT FILED HER INCOME TAX RETURN IN JANUARY 2020. SHE SAYS THAT SHE HAS NOT RECEIVED AN ASSISTANCE FOR THE IRS AFTER CALLING AND INQUIRING ABOUT THE REFUND. THE TAXPAYER HAS CONTACTED THE INCORRECT ADVOCATE OFFICE. THIS OFFICE IS ONLY ABLE TO ASSIST WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS.  | A RETURN TELEPHONE WAS PLACED OUT TO THE TAXPAYER. IT WAS EXPLAINED THAT UNFORTUNATELY SHE WAS CONTACTING THE WRONG ADVOCATE OFFICE FOR ASSISTANCE. THE NUMBER FOR THE FEDERAL OFFICE OF TAXPAYERS' RIGHTS ADVOCATE WAS PROVIDED. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE GIVEN AT THIS TIME. CLOSING CASE.   |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution   |
|---------|---|--|
| 2021-46 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TP REQUESTING A CORRECTED BILLING NOTICE. TP RECENTLY WON AN APPEAL WITH BOA AND NOTICE DOES NOT REFLECT \$0 BALANCE. WILL REUQUEST THAT LETTER ID L0000993286 BE REMAILED.  | FWD A REQUEST TO THE LOBBY TO MAIL THE CORRECTED BILL NOTICE TO THE TP.  |
| 2021-47 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A BILLING NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAID THAT THE AMOUNT OWED IS SMALL BUT WANTED TO KNOW WHERE IT WAS COMING FROM BEFORE TAKING ACTION. THE LIABILITY IS STEMMING FROM ADJUSTMENTS MADE FOR TAX YEAR 2017. THE TAXPAYER ORIGINALLY FILED A 'MARRIED FILING SEPARATE' RETURN AND REQUESTING A REFUND THROUGH TAX FORGIVENESS. TAX FORGIVENESS WAS REMOVED AND REFUND DENIED AS HIS SPOUSE ALSO REQUESTED A REFUND THROUGH THE FORGIVENESS CREDIT CLAIMING THEIR CHILDREN. THE SPOUSE'S RETURN WAS PROCESSED FIRST.                                     | AN EMAIL WAS GOING TO SENT TO THE BUREAU OF INDIVIDUAL TAXES TO ASKING IF THE AMOUNT NEEDED TO BE PAY. WHEN MULTSESS WAS ACTIVE THAT AMOUNT WAS WRITTEN OFF BY THE SYSTEM. AN EMAIL WAS NOT SENT. AFTER FURTHER REVIEW, IT HAS BEEN DETERMINE THAT NO PAYMENT NEEDS TO BE MADE. THE NOTICE WAS INCORRECTLY SENT TO THE TAXPAYER AND WILL BE WRITTEN OFF AGAIN. A THIRD CALL WAS PLACED OUT TO THE TAXPAYER EXPLAINING THAT A PAYMENT DOES NOT NEED TO BE REMITTED AND THE NOTICE WAS SENT IN ERROR. CLOSING.   |
| 2021-48 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING THE STATUS OF HIS REFUND. TP IS CLAIMING FINANCIAL HARDSHIP. WILL SEND EMAIL TO BIT TO EXPEDITE.  | AFTER REVIEW, TP RECEIVED REFUND BUT THE EUP WAS OFFSET. TP UNDERSTOOD.  |
| 2021-49 | THIS OFFICE RECEIVED AN EMAIL FROM THE POA IN REFERENCE TO A LIABILITY FROM THE TRUST ACCOUNT. WILL REVIEW.   | LIABILITY REMOVED. ACCOUNT NOW HAS ZERO BALANCE.   |
| 2021-50 | THIS RECEIVED A TELEPHONE FROM THE TAXPAYER IN RESPONSE A NOTICE SENT BY THE DEPARTMENT. THE NOTICE STATED THAT THERE IS AN ADDITIONAL BALANCE AMOUNT DUE FOR TAX YEAR 2019. THE TAXPAYER SAID THAT SHE DID NOT BELIEVE ANY ADDITIONAL WAS DUE BECAUSE A PAYMENT WAS REMITTED WHEN THE INCOME TAX RETURN WAS FILED. A REVIEW OF THE ACCOUNT SHOWS THAT THE AMOUNT IS ESTIMATED UNDERPAYMENT PENALTY. THE TAXPAYER IS A PA RESIDENT WHO WORKED IN DE. SHE IS NOW RETIRED. AN OUT OF STATE CREDIT WAS CLAIMED HOWEVER IT WAS LESS THAN 90% OF THE OVERALL TAX LIABILITY. THE TAXPAYER ALSO STATED THAT HAS BEEN LOCKED OUT OF HER MYPATH ACCOUNT. | ESTIMATED UNDERPAYMENT PENALTY AND WHEN IT IS ASSESSED WAS EXPLAINED TO THE TAXPAYER. SHE STATED THAT SHE PAID SOMEONE TO PREPARE THE TAXES AND WAS NEVER INFORMED THAT AN ADDITIONAL AMOUNT WOULD HAVE BEEN DUE. THE TAXPAYER SAY THAT SHE IS IN A SIMILAR SITUATION TAX YEAR 2020. IT WAS ADVISED THAT SHE SUBMIT AN ESTIMATED PAYMENT TO DECREASE ANY PENALTY THAT IS ASSESSED. THE REV-1630, UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS, WAS ALSO DISCUSSED AND IT WAS ASKED THAT THE FORM BE MAILED TO HER. LASTLY, THE NUMBER FOR MYPATH WAS GIVEN.<br><br>THE EMAIL TO THE TAXPAYER IS BEING SENT ON (1/13/21). CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution  |
|---------|--|---|
| 2021-51 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE DAUGHTER OF THE TAXPAYERS IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE DAUGHTER SAYS THAT MR. TAXPAYER HAS PASSED AND BOTH SHE AND MRS. TAXPAYER (MOTHER) DISPUTE LIABILITY SHOWN ON THE NOTICE. THEY SAY THAT THE DEPARTMENT IS NOT RECOGNIZING A CARRY FORWARD CREDIT AMOUNT COMING FROM 2018 TO 2019. A REVIEW OF THE ACCOUNT SHOWS THAT THE CREDIT WAS REMOVED BECAUSE AT THE TIME THE 2019 RETURN WAS REVIEWED, NO CREDIT WAS NO AVAILABLE. THERE IS WAS RECORD OF A 2018 RETURN BEING RECEIVED BY THE DEPARTMENT.</p> | <p>THE INITIAL EMAIL RECEIVED BY THIS OFFICE FROM THE DAUGHTER DID NOT CONTAIN ANY IDENTIFYING INFORMATION FOR EITHER TAXPAYER SO A EMAIL WAS SENT (1/12/21) ASKING FOR HER MOTHER'S INFORMATION. A REPLY EMAIL WAS RECEIVED (1/12/21). A REVIEW OF THE ACCOUNT SHOWS THAT THE 2018 RETURN WAS SUBMIT WITH CORRESPONDENCE SENT BY THEIR ACCOUNTANT. IT APPEARS THE CORRESPONDENCE FOR SUBMIT IN RESPONSE TO THE DEPARTMENT'S BILLING NOTICE. A REPLY EMAIL WAS SENT (1/13/21) EXPLAINING THIS FACT AND STATING THAT THE RETURN WILL BE FORWARDED FOR REVIEW TO THE BUREAU OF INDIVIDUAL TAXES.</p> <p>AN EMAIL HAS BEEN SENT (1/29/21) TO THE DAUGHTER ASKING WHETHER SCHEDULES A AND C'S WERE COMPLETED THAT WOULD SHOW HOW THE INCOME IS BEING CALCULATED. THIS OFFICE WILL AWAIT A RESPONSE.</p> <p>THE INFORMATION WAS RECEIVED FROM THE DAUGHTER. AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES (2/8/21) ASKING FOR A DETERMINATION AS TO WHETHER THE RETURN CAN BE ACCEPTED AS FILED.</p> <p>THE TAX RETURN HAS BEEN REVIEWED AND ACCEPTED AS FILED. THE AVAILABLE CARRY OVER CREDIT HAS MOVED TO THE NEXT YEAR. AS OF 2/11/21, THE AVAILABLE CARRY OVER CREDIT HAS TO MOVE TO THE SUBSEQUENT YEAR. AN UPDATE EMAIL WAS SENT TO THE DAUGHTER (2/11/21).</p> <p>THIS CASE WILL REMAIN OPENED UNTIL IT CAN BE DETERMINED THAT THE CARRY OVER CREDIT HAS BEEN COMPLETELY PROCESSED.</p> <p>THE AVAILABLE CARRY FORWARD CREDIT AMOUNT HAS MOVED THE CURRENT YEAR. THEREFORE, NO OTHER ADJUSTMENTS APPEAR TO BE NECESSARY AT THIS TIME. AN EMAIL HAS BEEN SUBMIT TO THE TAXPAYERS' DAUGHTER ADVISING OF THIS INFORMATION. CLOSING CASE.</p> |
| 2021-52 | <p>THIS OFFICE RECEIVED BOTH A TELEPHONE CALL AND VOICEMAIL FROM MRS. TAXPAYER. IN THE VOICEMAIL SHE STATES THAT THERE ARE DELINQUENT TAX LIABILITIES THAT NEED TO BE RESOLVED. SHE HAS BEEN ATTEMPTING TO CONTACT THE DEPARTMENT TO NO AVAIL. THERE IS NO ACCOUNT UNDER HER SOCIAL SECURITY NUMBER BUT A JOINT ACCOUNT WAS FOUND WITH HER SPOUSE AS THE PRIMARY ACCOUNT HOLDER. NO PA INCOME TAX LIABILITIES COULD BE FOUND AS OF 1/13/21.</p>  | <p>A RETURN CALL WAS PLACED OUT TO MRS. TAXPAYER (1/13/21). SHE STATED THAT NO FURTHER ASSISTANCE WAS NEEDED AS SHE WAS ABLE TO SPEAK WITH A REPRESENTATIVE IN ANOTHER AREA OF THE DEPARTMENT. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution   |
|---------|--|--|
| 2021-53 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL REGARDING UNRESOLVED LIABILITIES SHOWING ON THE ACCOUNT. IN THE VOICEMAIL, MRS. TAXPAYER IS SEEKING ASSISTANCE WITH DETERMINE HER OPINIONS TO SATISFY THE BALANCES. SHE IS UNABLE TO MAINTAIN HER CURRENT DEFERRED PAYMENT PLAN BECAUSE HER HUSBAND (MR. TAXPAYER) PASSED AWAY AFTER CONTRACTING COVID-19. HIS DEATH MEANT THAT HIS PENSION AND SOCIAL SECURITY PAYMENTS ENDED. UNFORTUNATELY, THIS OFFICE CAN ONLY PROVIDE LITTLE ASSISTANCE TO MRS. TAXPAYER AS WE DO NOT HAVE JURISDICTION OF PAYMENT PLANS OR PENALTY AND INTEREST.</p> | <p>A RETURN CALL WAS PLACED OUT TO MRS. TAXPAYER. IT WAS EXPLAINED THAT THE OFFICE CAN PROVIDE LITTLE ASSISTANCE TO HER. THE POSSIBLY OF AN OFFER IN COMPROMISE WAS DISCUSSED BUT SHE THAT MAY NOT BE AN OPINION BECAUSE THERE IS NO MONEY AVAILABLE TO MAKE A BULK PAYMENT AS PART OF THE OFFER. SHE PREVIOUSLY SPOKE TO THE DISTRICT ADMINISTRATOR OF THE DISTRICT OFFICE THAT HOLDS THE CASE AND WAS TOLD TO CONTACT THE ADVOCATE OFFICE. IT WAS EXPLAINED THAT SHE SHOULD CALL THE ADMINISTRATOR BACK TO DISCUSS PAYMENT OPTIONS. CLOSING CASE.</p>  |
| 2021-54 | <p>THIS OFFICE RECEIVED AN INQUIRY FROM MR. TAXPAYER REGARDING THE AMOUNT OF ESTIMATED PAYMENTS THAT THE DEPARTMENT HAD RECORD OF RECEIVING AND COULD BE CLAIMED ON THE INCOME TAX RETURN. THE ACCOUNT WAS REVIEWED AND THERE IS RECORD OF A CARRY OVER CREDIT FROM 2019 AND ONE ESTIMATED PAYMENT.</p>  | <p>A TELEPHONE CALL WAS PLACED OUT TO MR. TAXPAYER (1/13/21). THE AMOUNT OF ESTIMATED PAYMENTS/CREDIT WAS EXPLAINED TO HIM. MR. TAXPAYER STATED THAT HE BELIEVED THERE WERE CREDITS TO BE CLAIMED BUT WAS NOT CERTAIN ABOUT THE AMOUNT. MR. TAXPAYER IS NOT SEEKING ANY ADDITIONAL ASSISTANCE FROM THIS OFFICE. CLOSING CASE.</p>  |
| 2021-55 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IS IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE NOTICE ADVISED OF AN OUTSTANDING/UNPAID LIABILITY. THE TAXPAYER SAYS THAT THE AMOUNT WAS PREVIOUSLY REMITTED BY CHECK AND THE CHECK WAS CASHED BY THE DEPARTMENT. THE TAXPAYER SAYS THAT TWO NOTICES HAVE BEEN RECEIVED. AFTER THE INITIAL WAS SENT, A RESPONSE BY LETTER ALONG WITH A COPY OF THE CHECK REMITTED AS PAYMENT. AFTER REVIEW, NO RECORD OF THE PAYMENT OR CORRESPONDENCE COULD BE FOUND.</p>  | <p>A REPLY EMAIL WILL BE SENT TO THE TAXPAYER ASKING THAT HE FORWARD THIS OFFICE A COPY OF THE CORRESPONDENCE THAT WAS PREVIOUSLY ATTEMPTED TO BE SENT TO THE DEPARTMENT. THE EMAIL IS BEING SENT (1/14/21).</p> <p>THE TAXPAYER DID FORWARD THIS OFFICE A COPY OF THE CORRESPONDENCE. THE PAYMENT HAS BEEN FOUND APPLIED TO AN INCORRECT SOCIAL SECURITY NUMBER. A EMAIL REQUEST IS BEING SENT (1/29/21) TO THE BUREAU OF INDIVIDUAL TAXES ASKING THAT THE PAYMENT BE MOVED TO THE CORRECT SOCIAL SECURITY NUMBER.</p> <p>PER BIT RESPONSE, THE TAXPAYER'S PAYMENT HAS BEEN CORRECTED AND MOVED TO THE RIGHT SOCIAL SECURITY NUMBER. AL OTHER ERRORS HAVE BEEN CORRECTED. AN EMAIL (2/2/21) WAS SENT TO THE TAXPAYER ADVISING OF THE ADJUSTMENT AND RESULT OF THE ACCOUNT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution   |
|---------|--|--|
| 2021-56 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAID THAT HE ATTEMPTED TO CONTACT THE CUSTOMER EXPERIENCE CENTER HOWEVER IT IS A AUTOMATED SYSTEM. HE WANTED TO SPEAK TO SOMEONE ABOUT THE CHANGES MADE TO THE TAXABLE INCOME. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN REPORTING AN OVERPAYMENT. THE ADJUSTMENTS TO THE ACCOUNT INCREASED THE TAXABLE AND DECREASED THE "OTHER CREDIT". THE ADJUSTMENTS CREATED A LIABILITY.</p>  | <p>THE REASONS FOR THE ADJUSTMENTS WERE EXPLAINED TO MR. TAXPAYER. PER THE NOTES ON THE SYSTEM, ADDITIONAL K-1 INCOME WAS FOUND BY THE EXAMINER WHO REVIEW THE RETURN. THE NAMES AND EIN NUMBERS OF THE K-1'S WERE PROVIDED. THE EITC CREDIT WAS LIMITED TO THE 2017 AMOUNT BECAUSE THE DEPARTMENT DOES NOT HAVE RECORD OF RECEIVING THE REWARD LETTER AND OTHER VERIFICATION INFORMATION. MR. TAXPAYER SAID THAT HE WILL REVIEW THE RETURN WITH HIS ACCOUNTANT AND RESPOND ACCORDINGLY.</p> <p>A COPY OF THE DISPUTED K-1 AND BILLING NOTICE HAVE BEEN RECEIVED BY THIS OFFICE. AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL (2/1/21) ASKING FOR SOMEONE TO REVIEW THE ACCOUNT FOR POSSIBLE ADJUSTMENT.</p> <p>THE ACCOUNT HAS BEN REVIEWED AND ADJUSTED ACCORDINGLY. THE OVERPAYMENT IS BEING PROCESSED THROUGH PATH. THIS CASE WILL REMINDER OPEN UNTIL THIS OFFICE CAN BE SURE THE OVERPAYMENT IS FINISHED PROCESSING.</p> <p>NOTES ON PATH SHOW THAT THE REFUNDS HAVE BEEN ISSUED AND REDEEMED BY THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-57 | <p>THIS OFFICE RECEIVED THE PA-8857 IS RELIEF, WILL REVIEW FOR ELIGIBILITY.</p>  | <p>CASE DISMISSED BASED ON 2YR STAUTE OF LIMITATIONS.</p>  |
| 2021-58 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE ACCOUNTANT FOR THE TAXPAYER IN RESPONSE A NOTICE SENT FROM THE DEPARTMENT AND THE REMOVAL OF THE ORIGINALLY REPORTED UNREIMBURSED EXPENSES. BOTH MR. AND MRS. TAXPAYER CLAIMED EXPENSES. THE REMOVAL CREATED A LIABILITY. PER THE NOTES OF THE NOTES ON THE SYSTEM, MR. TAXPAYER EXPENSES WERE DENIED BECAUSE HIS EMPLOYER SUBMITTED A LETTER STATING THAT IT HAS A REIMBURSEMENT PROGRAM FOR EMPLOYEES BUT HE ELECTED NOT TO ENROLL IN THE PROGRAM. MRS. TAXPAYER EXPENSES WERE REMOVED BECAUSE INSUFFICIENT INFORMATION WAS SUBMITTED TO VERIFY THE AMOUNTS.</p> | <p>THE REASON FOR WHY THE EXPENSES WERE DENIED WAS EXPLAINED TO THE ACCOUNTANT. A TAXPAYER IS NOT ALLOWED TO REJECT/TURN DOWN AN EMPLOYER SPONSOR REIMBURSEMENT PROGRAM BECAUSE HE OR SHE DISAGREES WITH THE REIMBURSEMENT RATE OR BECAUSE HE OR SHE BELIEVE A HIGHER REIMBURSEMENT CAN BE OBTAINED BY COMPLETING A SCHEDULE UE. THE ACCOUNTANT SAID THAT HE WOULD SPEAK WITH MRS. TAXPAYER TO OBTAIN MORE DOCUMENTATION. IT WAS ADVISED THAT IF HER EMPLOYER ALSO HAS A REIMBURSEMENT PROGRAM THEN HER EXPENSES WOULD HAVE BEEN CORRECTLY DENIED.</p> <p>NO RECORD COULD BE FOUND OF THE EITHER THE CPA OR THE TAXPAYERS CONTACTING THE DEPARTMENT OR THE OFFICE AFTER THE (1/14/21) CONVERSATION. THERE IS RECORD OF PAYMENT BEING REMITTED. THE ACCOUNT IS PAID IN FULL. THERE APPEARS TO BE NO FURTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE.</p>  |
| 2021-59 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TP CONCERNING THE REV-1500. WILL FWD TO INH TAX FOR RESOLUTION.</p>  | <p>CASE RESOLVED BY INHERITANCE TAX.</p>   |

From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution   |
|---------|--|--|
| 2021-60 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE DAUGHTER OF THE DECEDENT REGARDING A NOTICE SENT BY THE DEPARTMENT. THE DAUGHTER EXPLAINED THAT THE LETTER STATED THAT AN INHERITANCE TAX RETURN FOR HER MOTHER'S ESTATE HAD NOT BEEN FILED. THE DAUGHTER SAID THAT A RETURN WAS COMPLETED AND PLACED IN THE MAIL AT THE END OF OCTOBER OR THE BEGINNING OF NOVEMBER.                                       | THE DAUGHTER EXPLAINED THAT THE INHERITANCE RETURN WAS MAILED TO HARRISBURG. AN OFFER WAS MADE TO PROVIDE THE OFFICE'S EMAIL ADDRESS SO THAT A COPY OF THE RETURN COULD BE FORWARDED FOR REVIEW. HOWEVER THE DAUGHTER SAID THAT SHE DID NOT KEEP A COPY. SHE WILL COMPLETE A SECOND RETURN AND SUBMIT IT TO THE PHILADELPHIA REGISTER OF WILLS. THERE APPEARS TO BE NO FURTHER ASSISTANCE BEING REQUESTED BY THE DAUGHTER. CLOSING CASE.   |
| 2021-61 | THE OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN REGARDS TO THE AMOUNT OF ESTIMATED PAYMENTS THE DEPARTMENT HAS RECORD OF HIM MAKING FOR TAX YEAR 2020. THE TAXPAYER SAYS THAT WHEN HE CALLS THE AUTOMATED SYSTEM, IT APPEARS THAT THERE IS RECORD OF TWO PAYMENT. THE TAXPAYER SAYS THAT THERE SHOULD BE THREE ESTIMATED PAYMENTS BECAUSE HE ACCIDENTLY REMITTED A DOUBLE PAYMENT FOR QUARTER 2. | A REVIEW OF THE ACCOUNT AND PAYMENT HISTORY SHOWS THREE ESTIMATED PAYMENTS. AS SUSPECTED BY THE TAXPAYER A DOUBLE PAYMENT WAS MADE. IT WAS EXPLAINED TO THE TAXPAYER THAT THERE IS RECORD OF THREE PAYMENTS. THERE IS NO OTHER ASSISTANCE THAT THE TAXPAYER IS SEEKING AT THIS TIME. CLOSING CASE.<br><br>A SECOND CALL WAS RECEIVED FROM THE TAXPAYER (1/15/21). HE STATED THAT DIALED THAT MYPATH NUMBER AND SPOKE TO SOMEONE BUT THEN THAT REPRESENTATIVE TRANSFERRED HIM TO ANOTHER NUMBER WHICH DISCONNECTED. A RETURN CALL WAS PLACED OUT TO THE TAXPAYER TO REQUEST THE CONFIRMATION NUMBER. THE TAXPAYER SAID THAT THE PAYMENT WAS SCHEDULED FOR (1/15/21). CONTINUED RESEARCH WILL BE DONE IN AN ATTEMPT TO LOCATE THE PAYMENT. |
| 2021-62 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT ADVISING OF OUTSTANDING LIABILITIES. MRS. TAXPAYER SAYS THAT PAYMENTS HAVE REGULARLY BEEN REMITTED TO PAY OFF THE BALANCES. SHE WANTED TO KNOW THE PAYMENTS ARE BEING APPLIED. A REVIEW OF THE ACCOUNTS SHOWS THAT THERE ARE OUTSTANDING BALANCES OF VARYING AMOUNTS FOR MULTIPLE YEARS.           | IT WAS EXPLAINED TO MRS. TAXPAYER THAT THERE ARE MULTIPLE YEARS WITH OUTSTANDING LIABILITIES. THE PAYMENTS REMITTED ARE BEING APPLIED TOWARDS THE BALANCE. THIS OFFICE ONLY OFFERED LIMITED ASSISTANCE BECAUSE THE OFFICE DOES NOT PARTICIPATE IN THE COLLECTION OF PAYMENTS OR LIABILITIES. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED. CLOSING CASE.  |
| 2021-63 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT WAS A BIT CONFUSED BY THE LIABILITY STATED ON THE NOTICE. A REVIEW OF ACCOUNT SHOWS THAT THERE ARE OUTSTANDING/UNRESOLVED BALANCES FOR MULTIPLE YEARS.  | A EXPLANATION WAS GIVEN TO THE TAXPAYERS AS TO HOW THE LIABILITY IS BEING CALCULATED. A BREAKDOWN OF THE BALANCES FOR EACH YEAR WAS ALSO GIVEN TO THE TAXPAYER. THIS IS NO OTHER ASSISTANCE BEING SOUGHT AT THIS TIME. CLOSING CASE.   |
| 2021-64 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING THE LIABILITY SHOWN FOR TAX YEAR 2019. SENT W2S CONFIRMING W/ HOLDING BACK IN 11/2020, ADVSD TO RESEND FAX TO MY ATTN.   | 2019 RETURN HAS BEEN ADJUSTED.   |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution   |
|---------|---|--|
| 2021-65 | THIS OFFICE RECEIVED A CALL FROM MRS. TP QUESTIONING THE REFUND FOR TAX YEAR 2019. CORR RCVD 08/20 AND 10/20. WILL SEND REQUEST TO BIT TO EXP. TP CLAIMED FINANCIAL HARDSHIP.   | REFUND APPROVED AND IN SYSTEM APPROVAL 02/02/21.   |
| 2021-66 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL REGARDING AN ESTIMATED PAYMENT FOR MRS. TAXPAYER THAT SHE HAS BEEN UNABLE TO RESOLVE. MRS. TAXPAYER SAYS THAT SHE IS SELF-EMPLOYEE SO SHE MAKES QUARTERLY PAYMENTS TO ESTIMATE HER TAX LIABILITY. WHEN MAKING HER 4TH QUARTER PAYMENT, SHE SAID THAT THE DEPARTMENT WITHDREW AN ADDITIONAL. AFTER REVIEW, PER NO KNOW ADDITIONAL PAYMENT COULD BE FOUND. MULTSESS SHOWS THAT A PAYMENT WAS SET UP ON 10/28/20 TO BE WITH WITHDRAWN ON 1/15/21 IN THE AMOUNT MRS. TAXPAYER SAYS THE SECOND PAYMENT IS. | A REVIEW OF THE ACCOUNT SHOWS THAT MRS. TAXPAYER ALSO CONTACTED THE LEGISLATIVE OFFICE AND THE REPRESENTATIVE EXPLAINED THE SAME INFORMATION THAT THIS OFFICE DISCUSSED WITH HER. IT WOULD APPEAR THAT MRS. TAXPAYERS IS SEEKING NO FURTHER ASSISTANCE. CLOSING CASE.  |
| 2021-67 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE EUP AND WOULD LIKE TO APPEAL. .   | ADVSD MUST PAY THEN APPEAL VIA REV-65. GVE PHONE NUMBER TO BOA/PIT.  |
| 2021-68 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER THAT WAS CONFUSED BECAUSE THE NOTICE ADVISED OF AN PENALTY AMOUNT. THE TAXPAYER SAID HOW COULD HE OWE A PENALTY WITH NO TAX? A REVIEW OF THE ACCOUNT SHOWS THAT THE PENALTY IS ESTIMATED UNDERPAYMENT PENALTY. THE TAXPAYER REPORTED MULTIPLE CLASSES OF INCOME AND THE CREDITS LISTED AGAINST THE INCOME WAS W-2 WITHHOLDING. THE TOTAL WITHHOLDING WAS LESS THAN 90%.  | IT WAS EXPLAINED TO THE TAXPAYER HOW EUP PENALTY IS CALCULATED. A REV-1630, ESTIMATE OF UNDERPAYMENT OF TAX, WAS NOT COMPLETED AND SUBMITTED WITH THE RETURN. IT WAS EXPLAINED THAT HE CAN SPEAK WITH HIS ACCOUNTANT ABOUT COMPLETING THE REV-1630, PAY THE BALANCE OR PETITION THE BOARD OF APPEALS FOR ABATEMENT. THE TAXPAYER SAID THAT HE WILL MOST LIKELY STILL SHOW THE LETTER TO HIS ACCOUNTANT AND PAY THE AMOUNT. CLOSING CASE.   |
| 2021-69 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER DESCRIBED THE NATURE OF PROBLEM AS "VIOLATION OF DUE PROCESS, RIGHT TO KNOW LAWS, DOCUMENT SERVICE VIOLATIONS AND OTHERS ISSUES SURROUNDING MY PROPERTY". THIS DESCRIPTION APPEARS TO SUGGEST THAT THE TAXPAYER IS SEEKING ASSISTANCE WITH A LOCAL TAXING MATTER. THE OFFICE CAN ONLY PROVIDE LITTLE ASSISTANCE WITH RESPECT TO LOCAL TAX MATTERS. A REVIEW OF THE TAXPAYER'S ACCOUNT SHOWS THAT THE LAST RETURN FILED WAS IN 2014.             | THIS OFFICE WILL ATTEMPT TO REACH OUT TO THE TAXPAYER TO DETERMINE THE SPECIFIC ISSUE THE IS BEING HAD. IF THE ISSUE IS A LOCAL ONE THEN THIS OFFICE WILL ATTEMPT TO GIVE THE TAXPAYER INFORMATION REGARDING HER LOCAL TAXING AGENCY.<br><br>AN TELEPHONE CALL AND VOICEMAIL WAS PLACED OUT TO THE TAXPAYER. AGAIN, BASED ON THE INFORMATION PROVIDED THIS TAXPAYER IS SEEKING ASSISTANCE WITH A LOCAL TAX MATTER. THIS OFFICE'S TELEPHONE WAS PROVIDE IN CASE THE TAXPAYER WANTS TO DISCUSS THIS ISSUE FURTHER. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-70 | <p>THIS OFFICE RECEIVED BOTH A TELEPHONE CALL AND FAX FROM THE TAXPAYER'S POA REGARDING TAX YEAR 2016. THE TAXPAYER REPORTED MULTIPLE CLASSES OF INCOME. THE POA SAYS THAT THE TAX PREPARER WHO FILED THE PA-40 RETURN DETERMINED THAT THE PA20S/65 WAS PREPARED INCORRECTLY. THE POA SAYS THAT THE RK-1 INCOME WAS REPORTED CORRECTLY WITH THE PA-40 RETURN. THE CALCULATED TAX WAS THEN REMITTED. NOTES SHOW THAT SHOW A REVIEW WAS DONE BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOTE BUREAU OF DESK REVIEW AND ANALYSIS) AND THE BUSINESS INCOME WAS INCREASED TO THE AMOUNT SHOWING ON THE PA20S/65. APPEALS HAVE BEEN FILED WITH BOTH THE BOARD OF APPEALS AND BOARD OF FINANCE AND REVENUE. A PAYMENT HAS BEEN MADE TO SATISFY THE ADJUSTED LIABILITY. NO ADJUSTMENT HAS BEEN MADE TO DATE.</p> | <p>THE POA FAXED A LETTER TO THIS OFFICE. THE LETTER WILL BE REVIEWED TO DETERMINE THE ASSISTANCE THAT CAN BE OFFERED. THE POA ADMITTED THAT THE APPEALS WERE FILED AFTER THE ASSESSMENT WINDOW. THERE IS ALSO A QUESTION REGARDING THE THREE YEAR STATUTE OF LIMITATION THAT WILL NEED AN ANSWERED.</p> <p>AFTER REVIEWING THE ACCOUNT IT HAS BEEN DETERMINED THAT THE A NEW PETITION MUST BE FILED WITH THE BOARD OF APPEALS. EVEN IF THE DEPARTMENT MADE AN ADJUSTMENT TO THE ACCEPT THE ORIGINALLY FILED K-1 INCOME, ANY REFUND WOULD NOT BE ABLE TO BE RELEASED BECAUSE OF THE THREE YEAR STATUE OF LIMITATIONS. A TELEPHONE CALL WAS PLACED OUT TO THE POA (1/29/21) AND IT WAS EXPLAINED WHAT A NEW PETITION HAS TO BE FILED. THE POA UNDERSTOOD AND STATED THAT A PETITION WILL BE FILED. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-71 | <p>THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER QUESTIONING HIS REFUND FOR TAX YEAR 2019. WILL CHECK THE STATUS AND RESPOND BACK TO THE TP.</p>   | <p>THE REFUND HAS BEN APPROVED, EMAILED THE TAXPAYER TO ADVISE TO ALL 3 WEEKS.</p>  |
| 2021-72 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE DAUGHTER AND EXECUTRIX OF THE DECEDENT IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE DAUGHTER/EXECUTRIX SAYS THAT SHE FILED THE REV-1500 INHERITANCE TAX RETURN AND REMITTED THE TAX DUE AMOUNT TOGETHER. THE DEPARTMENT HAS RECORD OF RECEIVING THE RETURN AND THE DAUGHTER/EXECUTRIX SAYS THAT THE CHECK WAS CASHED. THE DAUGHTER/EXECUTRIX SAYS THAT SHE PREVIOUSLY SPOKE TO A REPRESENTATIVE AND SENT A LETTER AND COPY OF THE CHECK REMITTED TO THAT REPRESENTATIVE. IT APPEARS THAT NO ADJUSTMENT HAS BEEN TO DATE.</p>   | <p>THE INFORMATION SUBMITTED TO THE DEPARTMENT WAS REVIEWED. IT APPEARS THAT THE PAYMENT IS SITTING SUSPENDED IN MULTSESS. AN EMAIL WILL BE SEND TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE MOVED AND ACCOUNT PROCESSED ACCORDINGLY. THE PAYMENT IS FOR THE PA-41.</p> <p>THE PAYMENT HAS BEEN TRANSFERRED TO THE CORRECT ACCOUNT. THE TAX YEAR NOW REFLECTS AS BEING PAID IN FULL. THE EXECUTRIX WILL BE NOTIFIED OF THE ADJUSTMENT.</p> <p>A TELEPHONE CALL (2/10/21) TO THE DAUGHTER AND EXECUTRIX OF THE DECEDENT/ESTATE TO ADVISE THE ESTATE IS NOW RECEIVING CREDIT FOR THE PREVIOUSLY SUBMITTED PAYMENT. THE ACCOUNT IS PAID IN FULL. A DEPARTMENT LETTER SHOULD BE RECEIVED SHORTLY. THERE APPEARS TO BE NO OTHER ASSISTANCE NECESSARY AT THIS TIME. CLOSING CASE.</p>  |
| 2021-73 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY HE HASN'T RECEIVED HIS 2018 REFUND. WILL REVIEW AND CONTACT TAXPAYER WITH FINDINGS.</p>  | <p>ADVISED TP INTERCEPTED BY AOPC. GEV PHONE NUMBER.</p>  |



From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution   |
|---------|--|--|
| 2021-74 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE PRIMARY TAXPAYER REGARDING THE STATUS OF 2019 TAX RETURN AND ACCOUNT. THE TAXPAYER STATED THAT IS A NJ RESIDENT THAT WORKED IN PA. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN WAS FILED EQUAL. NO REFUND WAS BEING REQUESTED OR ISSUED. AFTER DISCUSSIONS WITH THE DEPARTMENT, A COPY OF THE NJ WAS ASKED TO BE SUBMITTED. IT WAS AND RECENTLY REVIEWED. AN ADJUSTMENT WAS MADE TO REMOVE THE ORIGINALLY REPORTED INCOME. A REFUND IS NOW IN THE PROCESS OF REVIEW AND ISSUE.</p> | <p>THE STATUS OF THE TAX RETURN AND REFUND WAS EXPLAINED TO THE TAXPAYER. THE ACCOUNT/REFUND WILL CONTINUE TO BE MONITOR TO PREVENT DELAYS IN PROCESSING.</p> <p>A TELEPHONE CALL WAS RECEIVED FROM MR. TAXPAYER (2/16/21) INQUIRING ABOUT THE STATUS OF THE REQUESTED REFUND. ADVISED MR. TAXPAYER THAT THE REQUEST IS STILL BE PROCESSED. AN EMAIL WAS SENT TO HAVE THE FRAUD ALERT REVIEWED. EXCHANGED CALLBACK INFORMATION.</p> <p>A RETURN TELEPHONE CALL (2/25/21) WAS PLACED OUT TO MR. TAXPAYER REGARDING THE STATUS OF THE REQUESTED REFUND. IT WAS ADVISED THAT NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED BY CHECK. IT SHOULD BE RECEIVED SHORTLY IF NOTHING HAS YET COME. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-75 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE STATUS OF THE REQUESTED REFUND. NOTES ON THE SYSTEM SHOW THAT RETURN AND REFUND WAS REVIEWED WITH THE "OTHER CREDIT" BEING VERIFIED. THE ACCOUNT THEN SUSPENDED TO TREASURY. IT WOULD APPEAR THAT AFTER THE LAUNCH OF THE PATH SYSTEM, THE ACCOUNT AND REFUND RETURN TO THE BUREAU OF INDIVIDUAL TAXES.</p>   | <p>AN EMAIL WILL NEED TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE REVIEWED.</p> <p>AN TELEPHONE CALL WAS RECEIVED FROM MR. TAXPAYER ASKING FOR A STATUS UPDATE. AN EMAIL STILL NEEDS TO BE SENT TO THE BIT FOR REVIEW.</p> <p>AN EMAIL TO BIT WAS SENT 1/28/21.</p> <p>A TELEPHONE CALL (2/2/21) WAS RECEIVED FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF REQUESTED REFUND. IT WAS EXPLAINED THE RETURN WAS REVIEWED WITH THE EITC BEING VERIFIED. THE REFUND IS IN THE PROCESS OF BEING ISSUED.</p> <p>A TELEPHONE CALL (2/17/21) WAS PLACED OUT TO MR. TAXPAYER TO EXPLAIN THE STATUS OF THE REFUND. MR. TAXPAYER SAID THAT THE REFUND WAS ARRIVED (2/16/21). THERE ARE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p>              |
| 2021-76 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENTS 2019 PA REFUND NOT BEING PROCESSED YET.</p>  | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED. THE REFUND WAS SLIGHTLY ADJUSTED AS THE RESIDENT CREDIT AND OTHER CREDITS CLAIMED EXCEEDED THE TAX LIABILITY WHICH IS NOT ALLOWED.</p>   |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-77 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISE OF AN OUTSTANDING BALANCE. THE CPA SAYS THAT THE AMOUNT WAS ALREADY PAID. HISTORY NOTES SHOW THAT THE TAXPAYERS SUBMITTED TWO RETURNS BOTH REPORTING LIABILITIES. AFTER THE INITIAL RETURN WAS SUBMITTED, A PAYMENT WAS REMITTED TO PAY THE TAX. THE SECOND RETURN WAS FILED TO REPORT ADDITIONAL INCOME. THE CPA SAYS THAT THE TAXPAYERS RECEIVED AN UNEXPECTED REFUND. IT APPEARS THAT A REFUND WAS RECEIVED BECAUSE THE SECOND PAYMENT WAS PROCESSED BEFORE THE RETURN WAS PUT ON THE SYSTEM.</p> | <p>THE CPA SAYS THAT TWO NOTICES ACTUALLY HAVE BEEN SENT. AFTER THE INITIAL NOTICE, A COPY OF THE AMENDED RETURN ALONG WITH THE REFUND CHECK WAS SENT TO THE DEPARTMENT. THE CPA WAS ADVISED THAT AN EMAIL WILL BE SENT TO DETERMINE HOW TO HANDLE THIS SITUATION EXCHANGED CALLBACK INFORMATION.</p> <p>AN EMAIL (2/4/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED. A STOP PAY REQUEST HAS BEEN SENT FROM THE INCORRECT REFUND.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE STOP PAY HAS BEEN COMPLETED WITH THE REFUND BEING APPLIED BACK TOWARDS THE LIABILITY ON THE ACCOUNT. A SMALL REFUND IS BEING ISSUED AS THE TAXPAYERS CALCULATED PENALTY AND INTEREST ON THE AMENDED RETURN. THE SYSTEM IS NOT. AN ATTEMPT (2/32/21) WAS MADE TO CONTACT THE CPA BY TELEPHONE. UNABLE TO ABLE WITH THE CPA OR LEAVE A MESSAGE. THIS OFFICE WILL INFORM THE CPAOO A RETURN CALL IS RECEIVED. THIS CASE IS BEING CLOSED AS THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME.</p> <p>A RETURN CALL (2/26/21) WAS PLACED OUT TO THE CPA BASED ON THE A MADE EARLIER. IT WAS EXPLAINED THAT THAT STOP PAY HAS BEEN COMPLETED WITH THE REFUND BEING REDEPOSITED TO THE ACCOUNT. A REFUND OF THE PENALTIES IS BEING ISSUED TO THE TAXPAYERS.</p> |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution   |
|---------|---|--|
| 2021-78 | <p>THE OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. MR. TAXPAYER SAYS "CHARGED STATE TAX FOR PORTION OF THE YEAR WHILE LIVING IN TN. SPOKE TO AN AGENT TWICE WHO SAID THAT THEY WOULD TAKE CARE OF IT. MY WAGES HAVE BEEN GARNISHED AND HAVE PROOF THAT MY DOCUMENTATION WAS RECEIVED". HISTORY NOTES SHOW THAT THE TAXPAYERS FILED THEIR RETURN REQUESTING A REFUND THROUGH TAX FORGIVENESS. THE REFUND WAS DENIED AFTER INCLUDING ALL INCOME EACH THAT YEAR. APPROXIMATELY 2 TWO YEARS LATER, THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOW THE BUREAU OF DESK REVIEW AND ANALYSIS) INCREASED THE TAXABLE INCOME TO INCLUDE ALL INCOME AFTER NOT HAVING RECORD OF A RESPONSE TO THEIR UNDERREPORTER LETTER. THERE IS NO NOTES SHOWING THE LETTER RETURNED AS UNDELIVERABLE. NOW THE TAXPAYERS ARE UNDER WAGE GARNISHMENT.</p> | <p>AN EMAIL (2/9/21) HAS BEEN SENT TO THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY) ASKING IF SOMEONE CAN REVIEW THE TAX YEAR. THE REFUND REQUESTED THROUGH TAX FORGIVENESS WAS CORRECTED DENIED BASED ON THE INCOME REPORTED ON THE FEDERAL RETURN. IT IS UNCLEAR WHY BDRA MADE ADJUSTMENTS TO THE ACCOUNT.</p> <p>THIS ACCOUNT WILL REMAIN OPEN UNTIL IT CAN BE DETERMINED THAT THE WAGE GARNISHMENT PAYMENTS HAVE BEEN REFUNDED TO THE TAXPAYER. NOTES ON THE SYSTEM STATE THAT THE LIEN HAS BEEN SATISFIED.</p> <p>AFTER REVIEW, BDRA DETERMINED THAT THE EXAMINER'S ADJUSTMENT TO TAX OF THE TAXPAYERS' INCOME AS LISTED ON THEIR FEDERAL 1040 WAS INCORRECT. THE RETURN HAS BEEN ADJUSTED BACK TO THE DEPARTMENT'S OF DENY THE REFUND REQUEST THROUGH TAX FORGIVENESS. AN EMAIL HAS BEEN SENT TO THE BUREAU OF COMPLIANCE ADVISING OF THE ADJUSTMENT SO THAT WAGE GARNISHMENT ORDER CAN BE UPDATED. THE ACCOUNT REVIEW ALSO SHOWED AT A LIEN WAS FILED. THIS OFFICE WILL NOT REQUEST THAT THE LIEN BE "SATISFIED IN ERROR". AS DISCUSSED IN THE CONVERSATION WITH BDRA, ERRORS WERE MADE BY BOTH THE DEPARTMENT AND THE TAXPAYERS. THERE ARE ENOUGH WAGE GARNISHMENT PAYMENTS TO SATISFY THE LIEN. A PETITION WITH THE BOARD OF APPEALS WILL NEED TO BE FILED IF THE TAXPAYERS DISAGREE WITH THE LIEN FILED.</p> <p>THIS CASE WILL REMAIN OPEN UNTIL IT CAN BE DETERMINED THAT THE WAGE GARNISHMENT PAYMENTS HAVE BEEN REFUNDED.</p> <p>A TELEPHONE CALL (4/6/21) WAS PLACED OUT TO MR. TAXPAYER REGARDING THE STATUS OF THE REFUND. IT WAS EXPLAINED THAT THE REFUND SHOULD BE RECEIVED SHORTLY. IT IS UNKNOWN WHETHER THE REFUND WILL BE ONE PAYMENT OF MULTIPLE PAYMENTS AND SEVERAL WAGE GARNISHMENT PAYMENTS WERE TAKEN BY THE DEPARTMENT. AGAIN, THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>NOTES ON THE SYSTEM SHOW THAT THE REFUND OF THE WAGE GARNISHMENT PAYMENTS HAVE BEEN SENT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-79 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' TAX PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE PREPARER SAID THAT THE LETTER APPEARS TO BE CONFUSING BECAUSE FROM HIS UNDERSTANDING THERE SHOULD BE A CARRY FORWARD CREDIT THAT WOULD HAVE SATISFIED THE LIABILITY. THE TAXPAYERS ARE NOT RECEIVING CREDIT FOR THE AMOUNT. A REVIEW OF THE ACCOUNT SHOWS THAT WHILE THE PREVIOUS YEAR PROCESSED AS REQUESTED, THE OVERPAYMENT OFFSET TO THE FEDERAL IRS. THE OFFSET MEANT THAT NO AMOUNT WAS AVAILABLE TO MORE FORWARD.</p>  | <p>IT WAS EXPLAINED TO THE TAX PREPARER THAT THE LIABILITY WAS VALID. THERE IS A LIABILITY BECAUSE THE REQUESTED CARRY FORWARD CREDIT WAS OFFSET TO THE FEDERAL IRS. THE PREPARER WILL ADVISE THE TAXPAYERS TO REMIT PAYMENT AND THEN WILL CONTACT THE IRS TO INQUIRE MORE ABOUT ANY FEDERAL LIABILITIES. THERE APPEARS TO BE NO OTHER ASSISTANCE NECESSARY AT THIS TIME. CLOSING CASE.</p>   |
| 2021-80 | <p>THIS OFFICE RECEIVE A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO AN ASSESSMENT NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS PREVIOUSLY SPOKE TO SOMEONE FROM THE ADVOCATE OFFICE WHO SAID THAT SHE WAS REVIEW THE ISSUE AND THEN GIVE A RETURN CALL. NO FOLLOW-UP CALL HAD NOT BEEN RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS BAD CHECK PENALTY. THE TAXPAYER PREVIOUSLY FILED JOINTLY WITH HER SPOUSE. HE PASSED AWAY DURING THE YEAR IN QUESTION. THE TAXPAYERS SUBMITTED ESTIMATED PAYMENTS AND ONE OF THE PAYMENT WAS RETURNED BAD BECAUSE IT WAS CANCELLED BY THE TAXPAYER. A PAYMENT TO COVER THE PENALTY WAS REMITTED BUT YET TO BE TRANSFERRED TO THE TAXPAYER'S ACCOUNT.</p> | <p>IT WAS EXPLAINED THAT THE LIABILITY IS A BAD CHECK PENALTY. ONE OF THE ESTIMATED PAYMENTS WAS CANCELLED BY EITHER SHE OR HER LATE HUSBAND. A PAYMENT WAS REMITTED TO SATISFY THE PENALTY BUT IT WAS STILL SITTING HER THE JOINT ACCOUNT. A REQUEST WILL NEED TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE TRANSFERRED. EXCHANGED CONTACT INFORMATION.</p> <p>AN EMAIL (2/10/21) ASKING FOR THE PAYMENT TO BE TRANSFER THE DECEASED HUSBAND'S ACCOUNT TO THE TAXPAYER WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES.</p> <p>A FOLLOW-UP EMAIL (2/26/21) WAS SENT TO INQUIRE ABOUT THE STATUS OF THE ACCOUNT AND REFUND.</p> <p>PER RESPONSE (2/26/21) FROM BIT, THE PAYMENT HAS NOW BEEN TRANSFERRED FROM THE SPOUSE'S ACCOUNT. THE TAXPAYER'S ACCOUNT IS NOW PAID IN FULL. THERE APPEARS TO BE NO OTHER ASSISTANCE NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-81 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE 2019 PA OC CREDIT BEING DENIED.</p>  | <p>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.</p>  |
| 2021-82 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER QUESTIONED WHY SHE WAS BE CHARGED PENALTY AND INTEREST WHEN THE TAX PAYMENT WAS REMITTED AND CASHED BEFORE THE DEADLINE. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYERS ARE RECEIVING CREDIT FOR THE PAYMENT. THE ADDITIONAL SHOWING AS OWED IS ESTIMATED UNDERPAYMENT PENALTY. THE TAXPAYERS FILED THEIR RETURN REPORTING NO WITHHOLDINGS OR CREDITS.</p>  | <p>ESTIMATED UNDERPAYMENT PENALTY AND WHEN IT IS ASSESSED WAS EXPLAINED TO MRS. TAXPAYER. THE TAXPAYERS HAD ASSISTANCE WITH PREPARING THEIR RETURN. IT WAS ADVISED THAT THEY SPEAK WITH HIM OR HER AND GIVE THEM A COPY OF THE NOTICE. MRS. TAXPAYER SAID THAT THE PREPARER DID NOT MENTION ANYTHING ABOUT AN UNDERPAYMENT PENALTY. THE REV-1630A WAS ALSO EXPLAINED AND ADVISE IT MAY BE COMPLETED. THERE APPEARS TO NO FURTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-83 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENTS 2019 PA REFUND NOT BEING PROCESSED YET.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED. A SLIGHT ADJUSTMENT WAS MADE TO THE UE EXPENSES WHICH I TOLD THE CPA THEY CAN SEND ADDITIONAL INFORMATION IF THEY CHOOSE TO DO SO.  |
| 2021-84 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP COMPLAINING THAT THE BDRA PHONE LINE SAYS THE DEPARTMENT IS CLOSED AND REFERS THE TAXPAYERS TO THE REVENUE WEBSITE TO SCHEDULE A CALLBACK. THE TP NEVER RECEIVED A CALLBACK. WILL FWD THIS TO BDRA FOR REVIEW.      | THE BUREAU OF REVIEW AND ANALYSIS HAS MADE CONTACT WITH THE TAXPAYER. THE TAXPAYER WILL FILE A RETURN WITH PAYMENT.   |
| 2021-85 | THIS OFFICE RECEIVED A TELEPHONE AND VOICEMAIL FROM MR. TAXPAYER REGARDING THE STATUS OF THE REQUESTED REFUND. THE RETURN AND REFUND IS STILL UNDER REVIEW. THE TAXPAYERS ARE REPORTING AN OVERPAYMENT CLAIM BOTH A CARRY FORWARD CREDIT AND "OTHER CREDIT".      | <p>A RETURN CALL WAS PLACED TO MR. TAXPAYER AND THE STATUS OF THE ACCOUNT WAS EXPLAINED TO HIM. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.</p> <p>NOTES ON THE SYSTEM SHOW THAT THE TAX RETURN AND THE "OTHER CREDIT" HAVE BEEN REVIEWED AND ACCEPTED AS FILED BEFORE AN EMAIL COULD BE SENT. THE REFUND IS CURRENTLY BEING PROCESSED THROUGH PATH. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND AND CARRY OVER CREDIT HAVE PROCESSED.</p> <p>THIS CASE IS BEING CLOSED AS THE NOTES ON PATH SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED AND CREDIT HAS MOVED FORWARD TO THE NEXT TAX YEAR. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NEEDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-86 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP STAING THAT HE IS BEING BILLED BY LOCAL TAX AGENCY IN ERROR BASED OFF OF OUR RECORDS. TP FILED AN ERRONEOUS TAX RETURN FOR 2017. TP WAS INCARCERATED DURING THE 2017 TAX YEAR ANDMEANT TO FILE THE RETURN FOR 2018. | AMD RETURN UPDATED ON SYSTEM, ADVISED TAXPAYER WILL RCV CORRECTED NOTICE IN 2 WEEKS.  |
| 2021-87 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP REQUESTING AN EXP. WILL FWD REQUEST TO FRAUD UNIT. RETURN CURRENTLY PENDING IN FRAUD EVAL.  | REFUND IS SYSTEM APPROVED.  |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-88 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA REGARDING THE STATUS OF THE REQUESTED REFUND. A REVIEW OF THE ACCOUNT SHOWS THAT THE PREVIOUS EXAMINER REMOVED THE "OTHER CREDIT" LISTED ON THE RETURN AND SENT A NOTICE REQUESTED PROOF OF THE CREDIT. WITH THE ADJUSTMENT, THE ACCOUNT NOW SHOWS A LIABILITY.</p>  | <p>THE STATUS OF THE ACCOUNT WAS TOLD TO THE CPA. AN EMAIL WILL NEED TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.</p> <p>AN EMAIL (2/11/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE REVIEWED TO DETERMINE IF THE "OTHER CREDIT" CAN BE VERIFIED.</p> <p>PER EMAIL RESPONSE (2/16/21), THE "OTHER CREDIT" HAS BEEN VERIFIED WITH THE ACCOUNT BEING PROCESSED AND ACCEPTED AS FILED. THE OVERPAYMENT WILL NOW BE PROCESSED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN VERIFY THAT THE REFUND HAS BEEN ISSUED.</p> <p>NOTES ON PATH SHOW THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p>                       |
| 2021-89 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM MR TAXPAYER QUESTIONING THE AMOUNT OF EST. PAYS FOR TAX YEARS 2020 AND 2021. ALSO WANTS TO KNOW IF ON AUTO PAY FOR EST. PAYS. WILL CALL BACK WITH FINDINGS.</p>   | <p>LVM NO ESTIMATED PAYS SHOWING ON MY PATH ADVSD TO CALL BACK IF NEEDS ASSISTANCE WITH SCHEDULING EST PAYS.</p>  |
| 2021-90 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER'S CPA INQUIRING ABOUT THE STATUS OF THE REQUESTED REFUND. A REVIEW OF THE ACCOUNT SHOWS THAT AFTER REVIEW THE UNREIMBURSED EXPENSES WERE REMOVED. AN "OTHER CREDIT" WAS ALSO CLAIMED ON THE RETURN. THERE IS NO NOTE STATING WHETHER OR NOT THE CREDIT IS AVAILABLE TO BE CLAIMED ON THE RETURN.</p> | <p>THE STATUS OF THE ACCOUNT WAS EXPLAINED TO THE CPA. AN EMAIL WITH HAVE TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.</p> <p>AN EMAIL (2/11/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE REVIEWED TO DETERMINE IF THE "OTHER CREDIT" CAN BE VERIFIED.</p> <p>PER EMAIL RESPONSE (2/16/21), THE "OTHER CREDIT" HAS BEEN VERIFIED WITH THE ACCOUNT BEING PROCESSED AND ACCEPTED AS FILED. THE OVERPAYMENT WILL NOW BE PROCESSED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN VERIFY THAT THE REFUND HAS BEEN ISSUED.</p> <p>NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ASSISTANCE OR ADJUSTMENTS NEEDED AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-91 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REQUESTED REFUND. MRS. TAXPAYERS SAID THAT THE TAX RETURN WAS TIMELY FILED AND CONFUSED AS TO WHY THE IT APPEARED THAT IT WAS TAKING AN EXTREMELY LONG TIME FOR THE STATE TO PROCESS THE RETURN. MRS. TAXPAYER SAYS THAT SHE IS ONLY BEING TOLD TO ALLOW MORE TIME. A REVIEW OF THE ACCOUNT SHOWS THAT THE OTHER CREDIT IS WAITING TO BE REVIEWED.</p>  | <p>THE STATUS OF THE ACCOUNT WAS EXPLAINED TO MRS. TAXPAYER. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.</p> <p>A CALLBACK WAS PLACED OUT TO THE MRS. TAXPAYER AND IT EXPLAINED THAT THIS OFFICE IS WAITING FOR A RESPONSE FROM THE BUREAU OF INDIVIDUAL TAXES. AN EMAIL TO THE BIT IS BEING SENT ON (2/1/21).</p> <p>PER RESPONSE FROM BIT, THE CREDIT COULD NOT BE VERIFIED AND HAS BEEN REMOVED. THE ADJUSTMENT CREATED AN EQUAL RETURN. THE CREDIT COULD NOT BE VERIFIED BECAUSE THERE IS NOT RECORD OF EITHER TAXPAYER OR THE ENTITY LISTED IN THE DATABASE. A TELEPHONE CALL WAS PLACED OUT TO MRS. TAXPAYER AND IT WAS EXPLAINED THE CREDIT COULD NOT BE FOUND AND WAS REMOVED. IT WAS STATED THAT SHE WILL NEED TO SPEAK WITH THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT. MRS. TAXPAYER STATED THAT FRIENDS HAVE CLAIMED THE CREDIT AND IT WAS GIVEN. IT WOULD APPEAR THAT THEIR IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-92 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S MOTHER IN RESPONSE TO A SENT BY THE DEPARTMENT. THE MOTHER SAYS THAT THE NOTICE ADVISES OF A UNPAID TAX LIABILITY. HOWEVER THE MOTHER SAYS THAT THE AMOUNT HAS ALREADY BE PAID. AFTER A RESULT, SHE SAYS THAT A COPY OF THE CANCELLED CHECK WAS BEING ATTEMPT TO BE UPLOADED TO THE SYSTEM FOR REVIEW. SHE WAS DIFFICULTY LOADING THE PAYMENT. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN WAS APPLIED TO AN INCORRECT SOCIAL SECURITY NUMBER WHILE THE PAYMENT WAS APPLIED TO THE CORRECT NUMBER.</p> | <p>THE REASON WHILE THE TAXPAYER IS NOT RECEIVING CREDIT FOR THE PAYMENT WAS EXPLAINED TO THE MOTHER. AN EMAIL WILL HAVE TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE MOVED TO THE CORRECT ACCOUNT.</p> <p>THE EMAIL ASKING FOR THE PA-40 RETURN TO BE TRANSFERRED TO THE ACCOUNT NUMBER (2/11/21).</p> <p>PER EMAIL RESPONSE (2/18/21) FROM THE BUREAU OF INDIVIDUAL TAXES, THE RETURN HAS BEEN TRANSFERRED TO THE CORRECT ACCOUNT NUMBER. THERE ARE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No | Problem   | Resolution  |
|---------|---|---|
| 2021-93 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER SEEKING ASSISTANCE WITH AN UNRESOLVED LIABILITY CONCERNING 1099R INCOME. THE TAXPAYER SAYS THAT THE INCOME WAS INCORRECTLY REPORTED TO THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER HAS HAD PREVIOUSLY CONVERSION WITH THE DEPARTMENT. IN THOSE CONVERSATIONS, THE TAXPAYER WAS ADVISE TO SUBMIT INFORMATION SHOWING THAT THE INCOME IS NOT TAXABLE. INFORMATION WAS SUBMITTED BUT WAS DEEMED TO BE INSUFFICIENT. A PETITION WAS FILED WITH THE BOARD OF APPEALS WHICH WAS DENIED POSSIBLE DUE TO STATUE.</p> | <p>THE TAXPAYER FORWARDED A LETTER FROM THE RETIREMENT ADMINISTRATOR TO THE OFFICE 1/19/21). A TELEPHONE CALL WAS RECEIVED FROM THE TAXPAYER (1/20/21). A RETURN CALL WAS PLACED OUT AND IT WAS EXPLAINED THAT THE LETTER WILL BE REVIEWED AND ADDITIONAL INFORMATION REQUESTED IF NEEDED. AN EMAIL WAS RECEIVED FROM THE TAXPAYER (1/22/21). A RETURN EMAIL WAS SENT (1/25/21).</p> <p>A TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER (2/18/21). IT WAS EXPLAINED THAT AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES. HOWEVER IT IS UNCLER WHETHER AN ADJUSTMENT CAN BE MADE. IF AN ADJUSTMENT CAN NOT BE MADE THAN THE LIABILITY WILL HAVE TO BE SATISFIED AND ANOTHER PETITION FILED WITH THE BOARD OF APPEALS.</p> <p>AN EMAIL WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF AN ADJUSTMENT CAN BE MADE. BIT SAID WHILE IT APPEARS THAT THE INCOME IS NOT TAXABLE AND SHOULD NOT HAVE BEEN REPORTED, THE TAXPAYER MUST APPEAL BACK TO THE BOARD OF APPEALS AS A PETITION WAS PREVIOUSLY FILED WITH THE BOARD. A TELEPHONE CALL (3/1/21) WAS PLACED OUT TO THE TAXPAYER ADVISING OF THIS INFORMATION. THE TAXPAYER SAID THAT SHE WILL CONTACT THE BOARD AND GIVE THE PROCESS OF FILING A NEW PETITION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-94 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE ADVISE OF UNDERPAYMENT PENALTY. HE WENT ON TO SAY THAT HE BELIEVED THAT THE TOTAL LIABILITY WAS PAID AFTER THE INCOME TAX RETURN WAS FILED BUT BECAUSE HE DID NOT KNOW WHAT THE PENALTY WAS HE PAID THE AMOUNT TO "NOT HAVE TO WORRY ABOUT THE PENALTY". A REVIEW OF THE ACCOUNT SHOWS THAT ESTIMATED UNDERPAYMENT PENALTY WAS ASSESSED BECAUSE THE WITHHOLDINGS/RESIDENT CREDIT WAS LESS THAN 90% OF THE TAX LIABILITY.</p>                          | <p>ESTIMATED UNDERPAYMENT PENALTY AND WHEN IT IS ASSESSED WAS EXPLAINED TO MR. TAXPAYER. MR. TAXPAYER SAID THAT HE PAID SOMEONE TO PREPARE THE TAXES AND THAT INDIVIDUAL DID NOT SAY ANYTHING ABOUT POSSIBLE BEING ASSESSED THE PENALTY. MR. TAXPAYER SAID THAT HE MAY BE CHARGED THE PENALTY AGAIN BECAUSE HIS TAXES WILL BE SIMILAR. IT WAS EXPLAINED THAT REMITTED ESTIMATED PAYMENTS MAY DECREASE THE LIKELIHOOD OF BEING CHARGED THE PENALTY. MR. TAXPAYER SAID THAT HE WILL DO THAT OR REQUEST THAT HIS EMPLOYER WITHHOLDING A HIGHER TAX AMOUNT. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p>  |
| 2021-95 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TP COMPLAINING THAT HIS 4TH QUARTER PAYMENT WAS SENT BY PRIORITY MAIL AND IS STILL SITTING AT THE POST OFFICE FOR PICK UP. WILL CONTACT BIDM THEN CALL TAXPAYER BACK WITH FINDINGS.</p>   | <p>BIDM CONFIRMED WILL P/U PRIORITY MAIL FROM POST OFFICE STARTING 01/26/21.</p>  |



From 1/1/21 to 12/31/21

| Case No | Problem  | Resolution  |
|---------|--|---|
| 2021-96 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS POA AND CURRENT HUSBAND REGARDING HIS SPOUSE/TAXPAYER OUTSTANDING LIABILITIES. THERE ARE UNRESOLVED LIABILITIES FOR MULTIPLE YEARS. THE POA/HUSBAND SAYS THAT INCOME BELONGS TO THE TAXPAYER'S PREVIOUS HUSBAND WHO IS NOW DECEASED. THE POA SAID THAT HE CONTACTED THE RECA AGENT ASSISTED THE CASE. HE HAD QUESTIONS REGARDING INNOCENT SPOUSE RELIEF. HOWEVER THEY ARE NOT ELIGIBLE FOR SPOUSAL AS THE LIABILITIES ARE SINGLE BALANCES.</p> | <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURNS WERE CREATED BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOW THE BUREAU OF DESK REVIEW AND ANALYSIS), IT WAS ADVISED THAT THE POA SPEAK WITH BDRA FOR MORE INFORMATION. EXCHANGE INFORMATION AND ADVISED THAT A REQUEST WOULD BE SENT TO BDRA ASKING THAT SOMEONE REACH OUT AND PROVIDE MORE ASSISTANCE. PER THE EMAIL CONVERSATION (1/27/21), AN APPEAL MAY NEED TO BE FILED WITH THE BOARD OF APPEALS. NEW APPEAL RIGHTS ARE ASKED TO BE GRANTED IF AN APPEAL NEEDS TO BE FILED. CLOSING CASE.</p> <p>BDRA ADVISED THAT THE INCOME LISTED ON THE SFR RETURNS IS ATTRIBUTABLE TO THE TAXPAYER. BRDA WILL NOT GRANT NEW APPEAL RIGHTS. THE TAXPAYER WILL HAVE TO SATISFY THE BALANCES AND THEN PETITION THE BOARD OF APPEALS. A TELEPHONE CALL (2/12/21) WAS PLACED OUT TO THE POA/HUSBAND TO INQUIRE IF SOMEONE HAD CONTACT HIM. A VOICEMAIL WAS LEFT. A RETURN CALL (2/21/21) WAS RECEIVED AND IT WAS EXPLAINED THE POA EXPLAINED THAT A PETITION WOULD NEED TO BE FILED TO THE BOARD OF APPEALS. THE TOTAL LIABILITY CAN NOT BE PAID IN FULL. IT WAS ADVISED THAT THE PETITION BE FILED FOR THE SMALLER BALANCES FIRST. POA ASKING FOR COPIES OF THE RETURN. WILL DETERMINE IF IT IS POSSIBLE.</p> <p>PER ADDITIONAL CONVERSATIONS, A REV-467, AUTHORIZATION FOR THE RELEASE OF TAX RECORDS, WITH BE COMPLETED. THE REV-467 WILL BE RETURNED AND FORWARDED TO CENTRAL RECORDS.</p> <p>THE REV-467 AND SUPPORTING DOCUMENTATION HAS BEEN RECEIVED AND FORWARDED TO CENTRAL RECORDS (3/25/21). THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.</p> |
| 2021-97 | <p>THIS OFFICE HAS RECEIVED TELEPHONE CALLS FROM THE ATTORNEY OF THE DECEDENT. THE ATTORNEY IS ATTEMPTING TO SUBMIT A REV-516, REQUEST FOR WAIVER OR NOTICE OF TRANSFER, TO THE DEPARTMENT FOR REVIEW. A LETTER WAS SUBMITTED WITH THE REV-516. IN THE LETTER, THE ATTORNEY SAYS THAT THE DECEDENT WAS A PA RESIDENT AND OWNER OF A SECURITIES ACCOUNT THAT WAS TO TRANSFERRED IN CO-EQUAL SHARES.</p>   | <p>THE REV-516 WAS SUBMITTED TO THIS OFFICE BY EMAIL. A RELY EMAIL WAS SENT TO THE ATTORNEY ADVISING THE INFORMATION WILL BE FORWARDED TO THE INHERITANCE TAX DIVISION.</p> <p>THE EMAIL TO THE INHERITANCE TAX DIVISION IS BEING SENT ON (2/12/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE EMAIL RESPONSE (2/16/21) FROM THE INHERITANCE TAX DIVISION, THE TRANSFER HAS BEEN COMPLETED. A LETTER ADVISING OF THE SAME INFORMATION IS BEING MAIL TO THE ATTENTION OF THE ESTATE. A RETURN EMAIL WAS SENT TO THE ATTORNEY (2/17/21) ADVISING OF THIS INFORMATION.</p>  |
| 2021-98 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENTS 2019 PA REFUND NOT BEING PROCESSED YET.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED. THE OC CREDIT WAS SLIGHTLY ADJUSTED PER OUR INFORMATION, I TOLD THE CPA IF THEY HAVE ADDITIONAL INFORMATION PLEASE SEND IT TO ME.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-99  | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO FEELING HE HAS NOT BEEN TREATED FAIRLY WITH THE BOARD OF APPEALS.   | PER THE BOA CODE THE BURDEN OF PROOF IS ON THE PRACTITIONER. EVEN THOUGH IT WAS ONLY 1 PAYMENT THAT WAS MISSING, THE PRACTITIONER DID NOT SUPPLY ALL THE INFORMATION THAT WAS NEEDED FOR HIS CLIENTS APPEAL. I DID TELL THE CPA I UNDERSTAND WHERE HE IS COMING FROM, BUT ON THE OTHER END ITS UNREALISTIC FOR BOA TO CALL EVERY PERSON WHO APPEALS THAT IS MISSING SOMETHING, ALSO PER THE CODE THE BURDEN OF PROOF IS ON THE PRACTITIONER. |
| 2021-100 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE EUP AND THE COC TO 2020. ADVSD WILL REVIEW AND CALL BACK WITH FINDINGS.   | CARRY OVER CREDIT AS FILED.  |
| 2021-101 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING THE AMENDED RETURN FOR TAX YR 2017. TAXPAYER HAD TO PAY ADDITIONAL TAXES TO THE STATE OF NEW YORK AND ADJUSTED HIS RETURN. PER REVIEW, THE DEPT IS WAITING ON THE OTHER STATE'S RETURN. WILL EMAIL TAXPAYER TO ADVISE TO SEND TO MY ATTENTION.   | REFUND IS TREASURY WARRANTED 04/06/21.   |
| 2021-102 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2019 PA REFUND.   | BIT REVIEWED AND APPROVED THE REFUND. LINE 23 OTHER CREDIT WAS REDUCED AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-103 | THIS OFFICE RECEIVED THE PA-8857 FOR INNOCENT SPOUSE RELIEF. WILL REVIEW FOR ELIGIBILITY.  | INNOCENT SPOUSE RELIEF DENIED UNDER RELIEF OF LIMITATIONS CLAUSE.  |
| 2021-104 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY HIS REFUND WAS REDUCED. PER REVIEW, ADVSD WILL HAVE TAX EXAMINER RETURN CALL TO GO OVER NRK-1 W/ HOLDINGS.   | CALLED TAXPAYER TO ADVISE REFUND SYSTEM APPROVED. ALLOW 3-4 WEEKS.   |
| 2021-105 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN REFERENCE IN A PETITION HE FILED WITH THE BOARD OF APPEALS. THE TAXPAYER SAYS THAT AFTER HE SUBMITTED THE PETITION HE RECEIVED A CONFIRMATION NUMBER, AN EMAIL NEVER EMAIL WITH THE DOCKET NUMBER. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS A LIABILITY AFTER THE DEPARTMENT DECEASED THE ESTIMATED PAYMENTS. CORRESPONDENCE HAS BEEN SUBMITTED AND REVIEWED. AN EXAMINER REVIEWED THE INFORMATION BUT WRITES THE FRONT & BACK OF THE CHECKS WERE NOT SENT SO A MORE IN-DEPTH SEARCH COULD NOT BE DONE. THE TAXPAYER IS ADAMANT THAT THE LISTED PAYMENT AMOUNT WAS REMITTED. | THE DOCKET NUMBER WAS PROVIDED TO THE TAXPAYER AFTER FINDING THE PETITION LISTED IN THE REVENUE APPEALS PROCESSING SYSTEM (RAPS). THE TAXPAYER WAS NOT SEEKING ANY OTHER ASSISTANCE. CLOSING CASE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-106 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF HER ACCOUNT. THE TAXPAYER SAID THAT SPOKE WITH A REPRESENTATIVE FROM THE CUSTOMER EXPERIENCE CENTER AND THAT INDIVIDUAL STATED THAT NO RECORD OF ACCOUNT COULD BE FOUND AFTER ENTERING HER SOCIAL SECURITY NUMBER. HER ACCOUNT WAS FOUND USING MULTSESS. THE TAXPAYER'S ACCOUNT MOST LIKELY COULD NOT BE FOUND IN PATH BECAUSE NO TAX RETURN HAS BEEN FILED SINCE 2012. | THE TAXPAYER SAYS THAT HAS TO FILE TAX RETURN FOR 2017 TO THE PRESENT. IT WAS EXPLAINED THAT HER NAME DID NOT APPEAR DURING THE INITIAL SEARCH BECAUSE THE DEPARTMENT HAS TRANSITIONED TO A NEW PROCESSING SYSTEM AND THE NEW SYSTEM HAS INFORMATION ONLY AS FAR BACK AS 2015. SHE CAN FILE THE RETURNS AND THEY WILL BE PROCESSED ACCORDING. CLOSING CASE.  |
| 2021-107 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING AN EXPEDITE OF THE REFUND DUE TO FINANCIAL HARDSHIP. WLL REQUEST EXPEDITE.  | REFUND IS SYSTEM APPROVED.   |
| 2021-108 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE TAXPAYERS NOT RECEIVING THEIR 2019 PA REFUND.   | REFUND HAS BEEN APPROVED AND CPA HAS BEEN NOTIFIED.  |
| 2021-109 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THAT HER REFUND BE EXPEDITED. WILL SEND TO BIT FOR REVIEW.   | REFUND IS SYSTEM APPROVED.   |
| 2021-110 | THIS OFFICE RECEIVED A PHONE CALL FROM THE SPOUSE DISPUTING THE LIABILITY. CLAIMS EMPLOYER REPORTED INCORRECT INCOME AND CAN'T GET IT CORRECTED.  | BIT ALLOWED \$0 GAMBLING WINNINGS WHICH RESULTED IN REFUND. REFUND IS SHOWING SYSTEM APPROVED.   |
| 2021-111 | THIS OFFICE RECEIVE A TELEPHONE FROM THE PREPARER OF THE ENTITY'S PA 20S/65 IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF UNPAID PENALTY AND INTEREST. THE PREPARER SAYS THAT THE NOTICE SENT WAS CONFUSING AS IT DID NOT GIVE A EXPLANATION AS TO WHY THE ADDITIONAL AMOUNT WAS OWED. IT COULD NOT BE DETERMINED WHY PENALTY AND INTEREST WAS ASSESSED. IT APPEARS THE TRANSITION FROM MULTSESS TO THE PATH MAY CAUSED THE ERROR.    | <p>THE REASON FOR THE POSSIBLE ERROR WAS EXPLAINED TO THE TAX PREPARER. THE PREPARER SAID THAT THE ERROR WAS UNACCEPTABLE BECAUSE IT CAUSES UNNECESSARY TIME SENT BY PREPARERS TRYING TO FIGURE THE ISSUE OUT. THE PREPARER SAID THAT HE WOULD ATTEMPT TO SPEAK TO ANOTHER PERSON WITHIN REVENUE TO VOICE HIS CONCERN. THIS OFFICE WILL STILL SENT A REQUEST TO THE BUREAU OF INDIVIDUAL TAXES TO DETERMINE IF THE ADDITIONAL AMOUNT IS LISTED IN ERROR.</p> <p>AN EMAIL (2/19/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED TO DETERMINE IF THE PENALTY AND INTEREST IS BEING CORRECTLY ASSESSED.</p> <p>PER THE RESPONSE FROM BIT (3/26/), THE PENALTY AND INTEREST IS BEING CORRECTLY ASSESSED BECAUSE THE NON-RESIDENT WITHHOLDING PAYMENT WAS MADE LATE. PASS THROUGH ENTITIES WILL BE BILLED FOR PENALTY AND INTEREST NOW THAT THE DEPARTMENT HAS TRANSFERRED TO THE PATH PROCESSING SYSTEM. THERE APPEARS TO BE NOW ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-112 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER THE LIABILITY SHOWING FOR TAX YEAR 2019. THE TAXPAYER SAYS THAT SHE PREPARED HER OWN TAXES USING A TAX SOFTWARE AND INCORRECTLY REPORTED HER W-2 WAGES. THE TAXPAYER SAYS THAT SHE ADDED THE PA AND NJ WAGE AMOUNTS LISTED ON HER W-2 TOGETHER. THE TAXPAYERS SAYS WHILE LIVES IN PA, SHE USED TO BE A NJ RESIDENT. SHE DID NOT IMMEDIATELY UPDATE HER ADDRESS WITH THE EMPLOYER.</p>  | <p>IT CAN NOT BE DETERMINED THAT AMOUNT OF ASSIST THAT CAN BE PROVIDED TO THE TAXPAYER AS THE ACCOUNT IS PAST THE ASSESSMENT PERIOD. IT WAS ASKED TO FOR THE TAXPAYER TO SUBMIT THE INFORMATION SHE HAD TO THIS OFFICE. THE OFFICE WILL ATTEMPT TO PROVIDE AS MUCH ASSISTANCE AS POSSIBLE. PROVIDED EMAIL ADDRESS.</p> <p>AN EMAIL (3/2/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF SOMEONE CAN REVIEW THE 2019 ACCOUNT. IT DOES APPEARS THAT THE INCOME W-2 WAGES WERE REPORTED INCORRECTLY. IT ALSO APPEARS THAT THE TAXPAYERS WAS NOT GRANTED PROPER APPEAL RIGHTS.</p> <p>THE MOST RECENT TAX YEAR WAS ADJUSTED WITH THE W-2 INCOME BEING LOWERED TO THE AMOUNT LISTED ON THE W-2 PROVIDED. THERE IS NO LONGER A LIABILITY. THERE OLDER YEAR COULD NOT BE ADJUSTED. THE DEPARTMENT'S PREVIOUS ADJUSTMENTS WERE CORRECT. A TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER AND THE STATUS OF THE ACCOUNT. THE TAXPAYER WILL REMIT A PAYMENT. AN EMAIL WAS ALSO SENT TO THE TAXPAYER STATING THE SAME INFORMATION. CLOSING CASE.</p> |
| 2021-113 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYERS' CPA REGARDING A NOTICE THAT WAS PREVIOUSLY SENT BY THE DEPARTMENT. A COPY OF THE NOTICE AND W-2'S WERE SUBMITTED WITH THE EMAIL. A REVIEW OF THE TAXPAYERS' ACCOUNT SHOWS THAT, THE RETURNS SHOWING ON THE SYSTEM WERE CREATED BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOT THE BUREAU OF DESK REVIEW AND ANALYSIS). NO WITHHOLDING AMOUNTS COULD BE FOUND SHOWING THE W-2 REPOSITORY. IT APPEARS THAT THIS EMAIL IS THE TAXPAYERS' FIRST ATTEMPT TO INQUIRE ABOUT THE ACCOUNT AND LIABILITY.</p> | <p>THERE IS LITTLE ASSISTANCE THAT THIS OFFICE CAN PROVIDE TO THE TAXPAYERS. THE TAX YEAR IS FAR PAST THE ASSESSMENT PERIOD. A LIEN HAS BEEN FILED AND A TREASURY OFFSET (TOPS) LETTER HAS BEEN SENT. THE TAXPAYERS HAVE TO COMPLETE AND FILE AN ACTUAL TAX RETURN. THE RETURN WILL HAVE TO BE SUBMITTED TO THE BOARD OF APPEALS. THE LIABILITY SHOWING WILL HAVE TO BE SATISFIED FIRST AS AGAIN, THE ACCOUNT IS PAST THE ASSESSMENT PERIOD. AN EMAIL WILL BE SENT TO THE POA ADVISING OF THIS INFORMATION.</p> <p>A REPLY EMAIL IS BEING SENT ON (2/3/21).</p> <p>THIS ACCOUNT IS BEING ADMINISTRATIVE CLOSED AS THERE HAS BEEN NO RESPONSE TO THE EMAIL PREVIOUSLY SENT OR OTHER CORRESPONDENCE FROM THE POA OR TAXPAYERS. THIS OFFICE WILL CONTINUE TO ASSIST THE POA/TAXPAYERS IF A RETURN CALL IS EVER RECEIVED. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-114 | <p>THIS OFFICE RECEIVED A TELEPHONE AND EMAIL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAID THAT HE WAS CONFUSED BY THE NOTICE BECAUSE IT SAID THAT THERE WAS NO TAX DUE BUT A PENALTY ASSESSED. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYERS ARE BEING CHARGED EUP PENALTY. THE TAXPAYERS DID NOT HAVE ENOUGH TAXES WITHHELD. MR. TAXPAYER SAID HE PREVIOUSLY SPOKE TO SOMEONE FROM THE OFFICE WHO TOLD HIM TO AMEND HIS EMPLOYER RETURN TO REFLECT THE CORRECT AMOUNTS. MR. TAXPAYER IS SELF-EMPLOYED AND ISSUED HIMSELF A W-2.</p> | <p>MR. TAXPAYER SAID THAT HE AMENDED THE EMPLOYER WITHHOLDING RETURNS TO REFLECT ADDITIONAL WITHHOLDING AMOUNTS. A REVIEW OF THE WITHHOLDING AVAILABLE IS THE SAME AS THE AMOUNTS LISTED ON THE RETURN. NO ADJUSTMENTS WERE MADE BY THE DEPARTMENT. MR. TAXPAYER ONLY SUBMITTED INFORMATION APPEARING TO SHOW THAT AN AMENDED RETURN WAS SUBMITTED TO INCREASE HIS FEDERAL WITHHOLDING AMOUNTS. THE W-3 SHOWS AN OVERPAYMENT AND THE AMOUNT APPEARS TO HAVE BEEN REFUNDED TO THE TAXPAYER. MR. TAXPAYER SAYS THAT HE RECEIVED A REFUND IN THE AMOUNT OF THE OVERPAYMENT. THERE IS NO ADDITIONAL WITHHOLDING THAT CAN BE GIVEN. THIS OFFICE IS UNABLE TO WAVE PENALTY OR INTEREST. THE TAXPAYERS WILL HAVE TO PETITION THE BOARD OF APPEALS FOR POSSIBLE ABATEMENT.</p> <p>A RETURN CALL WAS PLACED OUT TO MR. TAXPAYER (2/3/21). IT WAS EXPLAINED THAT THIS OFFICE DOES NOT HAVE THE AUTHORITY TO REMOVE ESTIMATED UNDERPAYMENT PENALTY. I REQUEST FOR THE REMOVAL MUST BE ASKED FOR THROUGH THE BOARD OF APPEALS. IT IS TOO EARLY TO FILE A PETITION BECAUSE THE DEPARTMENT HAS NOT ISSUED A NOTICE OF ASSESSMENT. AN EMAIL WAS SENT (2/4/21) ADVISING OF THE SAME INFORMATION.</p> <p>A TELEPHONE CALL (3/23/21) WAS RECEIVED FROM MR. TAXPAYER ADVISING THAT HE HAS NOT RECEIVED A NOTICE OF ASSESSMENT. A REVIEW OF THE ACCOUNT SHOWS THAT THE SECOND NOTICE HAS NOT BEEN SENT. IT WAS ASKED TO ALLOW MORE TIME TO RECEIVE THE NOTICE. MR. TAXPAYER HAD A QUESTION ABOUT FEDERAL TAXES. ADVISED UNABLE TO ANSWER QUESTION.</p> <p>A TELEPHONE WAS RECEIVED FROM MR. TAXPAYER (4/28/21). A RETURN CALL (4/28/21) WAS PLACED OUT TO HIM. HE EXPLAINED THAT HE WAS NOW IN RECEIPT OF THE NOTICE OF ASSESSMENT. IT WAS EXPLAINED THAT A PETITION CAN NOW BE FILED WITH THE BOARD OF APPEALS. AN EMAIL (4/28/21) EXPLAINING WHAT SHOULD BE WRITTEN IN HIS PETITION TO THE BOARD. IT WAS ALSO EXPLAINED THAT A PETITION CAN BE FILED ONLINE, FAX OR EMAIL. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-115 | <p>THIS OFFICE RECEIVED BOTH A VOICEMAIL AND EMAIL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF AN OUTSTANDING LIABILITY. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITIES IS A RESULT OF ADJUSTMENTS MADE TO THE ESTIMATED PAYMENTS/CREDITS. AN EXTENSION PAYMENT AMOUNT WAS REMOVED WHILE ESTIMATED PAYMENTS WERE ADDED. THERE IS A BALANCE DUE AS A THE PAYMENT AMOUNT REMITTED WAS BASED ON THE BALANCE CALCULATED ON THE RETURN.</p>  | <p>A RETURN CALL WAS PLACED OUT TO MR. TAXPAYER (2/2/21). THE REASON FOR THE NOTICE AND LIABILITY WAS EXPLAINED TO HIM. MR. TAXPAYER SAYS THAT HE PREPARED THE TAXES HIMSELF AND DID NOT REALIZE THAT ERRORS WERE MADE. HE WAS WILLING TO MAKE A PAYMENT FOR THE REMAINING BASE TAX BUT WANTS TO DISPUTE THE PENALTIES AND INTEREST. THE PENALTIES AND INTEREST WANTS TO BE DISPUTE BECAUSE MR. TAXPAYER IT TOOK HIM MULTIPLE ATTEMPTS TO SPEAK WITH A REPRESENTATIVE FROM THE DEPARTMENT. IT WAS EXPLAINED THAT PENALTIES SAID THAT PENALTIES CAN ONLY BE DISPUTED THROUGH THE BOARD OF APPEALS. ADDITIONALLY, AN EMAIL WITH THE SAME INFORMATION WAS TO MR. TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT BE CAN PROVIDED. CLOSING CASE.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-116 | <p>THIS OFFICE RECEIVED BOTH A TELEPHONE CALL AND EMAIL REGARDING LIEN THAT ARE BEING ATTACHED TO HER SOCIAL SECURITY NUMBER. THE TAXPAYER SAYS THAT LIENS WERE PLACED AGAINST HER FORMER HUSBAND'S SOCIAL SECURITY NUMBER AND HER HOME. HE HAS NO OWNERSHIP OR CLAIM TO THE HOME. THE LIENS WERE ONLY DISCOVER DURING THE SALE OF THE HOME. WHILE THE SALE WAS ALLOWED TO PROCEED, AN AMOUNT EQUAL TO THE LIENS WAS WITHHELD. THE TAXPAYERS SAYS THAT ALL LIEN INFORMATION WAS SENT TO HER FORMER HUSBAND'S ADDRESS. SHE IS ASKING FOR THE MONEY TO BE RETURNS AS SHE SAYS THAT IT WAS WRONGFULLY TAKEN.</p> | <p>AN EMAIL (2/9/21) HAS BEEN SENT TO THE BUREAU OF COMPLIANCE (LIENS) ASKING FOR THE INFORMATION TO BE REVIEW FOR A DETERMINATION AS TO WHETHER AN ERROR HAS BEEN MADE.</p> <p>PER COMPLIANCE'S RESPONSE, NO ERRORS WERE MADE. AN EMAIL WILL NOW BE SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR ASSISTANCE AS THE RETURNS WERE CREATED BY THE DEPARTMENT.</p> <p>AN EMAIL (2/11/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING WHETHER SOMEONE COULD REVIEW THE SFR RETURNS (2006-2008) TO DETERMINE THE INCOME ATTRIBUTABLE TO EACH TAXPAYER.</p> <p>PER EMAIL RESPONSE FROM BIT, THE TAXPAYER ONLY OPTION IS TO PETITION THE BOARD OF APPEALS. A REVIEW OF THE ACCOUNT SHOWS THAT THE MONIES WITHHELD AT THE TIME OF THE SALE HAVE BEEN CREDITED TO THE JOINT ACCOUNT. THERE ARE SMALL LIABILITIES SHOWING FOR TWO THE TAX YEAR. AN EMAIL (3/3/21) WAS SENT TO THE TAXPAYER EXPLAINING THAT HER ONLY OPTION IS TO PETITION THE BOARD OF APPEALS. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THIS CASE IS BEING CLOSED. THERE IS NO RECORD OF THE TAXPAYER RESPONDING TO THE EMAIL SENT OR CONTACTING THE DEPARTMENT IN GENERAL. THIS OFFICE WILL CONTINUE ASSISTING THE TAXPAYER IF FURTHER CONTACT IS MADE.</p> |
| 2021-117 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENTS NOT RECEIVING THEIR 2019 PA REFUND.</p>  | <p>BIT REVIEWED THE RETURN AND ADJUSTED THE OC CREDIT TO THE ORIGINAL AMOUNT. CPA HAS NOTIFIED ABOUT THE 2ND REFUND COMING.</p>   |
| 2021-118 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER CONCERNING THE TAX RETURN AND REFUND. MRS. TAXPAYER SAYS THAT THE REQUESTED REFUND HAS NOT BEEN RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN WAS RECENTLY FILED. MRS. TAXPAYER SAYS THAT SHE PREVIOUSLY CONTACTED THE DEPARTMENT AND A REPRESENTATIVE WHO ADVISED THAT THE DEPARTMENT DID NOT HAVE RECORD OR RECEIVING A RETURN.</p>   | <p>IT WAS EXPLAIN THAT THERE IS NOW RECORD OF RECEIVING A TAX RETURN. IT IS NOW WAITING TO BE REVIEWED.</p> <p>AN EMAIL (3/2/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF SOMEONE COULD REVIEW THE TAXPAYERS' RETURN.</p> <p>THE TAX RETURN HAS BEEN REVIEWED AND ACCEPTED AS FILED. THE REFUND IS IN THE PROCESS OF BEING ISSUED TO THE TAXPAYERS. THIS CASE WITH REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>THE NOTES ON PATH SHOW THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p>   |
| 2021-119 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING AN EXPEDITE DUE TO HARDSHIP. WILL FWD REQUEST TO BIT FOR REVIEW.</p>   | <p>REFUND APPROVED, ISSUED 03/08/21.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-120 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONING THE STATUS OF HIS REFUND. PER REVIEW REFUND IN FRAUD MGR EVALUATION. WILL REQUEST AN EXPEDITE.   | REFUND SHOWS SYSTEM APPROVED.   |
| 2021-121 | THIS OFFICE RECEIVED AN REV-556, TAXPAYER REQUEST FOR ASSISTANCE, BY MAIL. THE TAXPAYER IS ASKING FOR A RE-OPENED ASSESSMENT SO THAT HE CAN SUBMIT A REV-65 PETITION TO THE BOARD OF APPEALS. A REVIEW OF THE ACCOUNT SHOWS THAT THE ORIGINAL RETURN ON THE SYSTEM WAS CREATED BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOW THE BUREAU OF DESK REVIEW AND ANALYSIS) LISTING BUSINESS INCOME. THE TAXPAYER SAYS IT IS 1099 INCOME. THE TAXPAYER BELIEVES THAT NEW APPEAL RIGHTS SHOULD BE GIVEN BECAUSE HE WAS GIVEN INCORRECT INFORMATION FROM A REPRESENTATIVE AS THAT REPRESENTATIVE SAID TO SUBMIT THE RETURN FOR NORMAL REVIEW. | <p>WHILE THIS OFFICE AGREES WITH THE TAXPAYER WAS GIVEN INCORRECT INFORMATION IN THE CONVERSATION WITH THE REPRESENTATIVE (10/3/20), THE INFORMATION DID NOT EFFECT HIS ABILITY TO TIMELY FILE AN APPEAL AND TAX RETURN WITH THE BOARD OF APPEALS. THE DEPARTMENT RETURN WAS CREATED IN 2015 AND AFTER THE ASSESSMENT NOTICE WAS SENT (SAME ADDRESS AS THE ONE THE TAXPAYER IS CURRENTLY USING) HE SPOKE WITH A REPRESENTATIVE AND ACKNOWLEDGED THAT THE RETURN NEEDED AND WOULD BE FILED. THE ASSESSMENT WINDOW WAS STILL OPEN. THE MOST RECENT NOTES SHOW THAT THE TAXPAYER HAS ENTERED INTO A DEFERRED PAYMENT PLAN.</p> <p>A TELEPHONE CALL (3/2/21) WAS PLACED OUT TO THE TAXPAYER AND IT WAS EXPLAINED THAT THIS OFFICE IS UNABLE TO OFFER ASSISTANCE TO HIM. IT WAS THAT THE INCORRECT INFORMATION DID NOT EFFECT HIS ABILITY TO PETITION THE BOARD OF APPEALS WITHIN THE APPEALS PERIOD. THE TAXPAYER HAVE ADDITIONAL QUESTIONS ABOUT THE PAYMENT PLAN AND WHEN HE COULD GO BACK TO THE BOARD. ADDITIONAL RETURNS HAVE BEEN SUBMITTED AND WANT TO KNOW IF THEY HAVE BEEN PROCESSED. THEY WERE MAIL IN JANUARY. THE TAXPAYER WILL PETITION THE BOARD WHEN FIRST ABLE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-122 | THIS OFFICE RECEIVED THE FEDERAL FORM, INJURED SPOUSE ALLOCATION, FROM THE TAXPAYERS FOR TAX YEAR 2019. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. IT WOULD APPEAR THAT THE FEDERAL FORM WAS SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE ONLY HAS JURISDICTION OVER PA STATE PERSONAL INCOME AND INHERITANCE TAX MATTERS. ADDITIONALLY, THERE IS NO RECORD OF EITHER TAXPAYER ON THE SYSTEM.   | THIS OFFICE WOULD NORMALLY ATTEMPT TO REACH OUT TO THE TAXPAYERS TO RETURN THE INJURED SPOUSE ALLOCATION. HOWEVER NO ADDRESS, TELEPHONE NUMBER OR OTHER CONTACT INFORMATION WAS PROVIDED. THEREFORE, THE OFFICE CAN ONLY WAIT FOR THE TAXPAYERS TO CALL AND INQUIRE ABOUT THE STATUS OF THE FORM. CLOSING CASE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-123 | THIS OFFICE RECEIVED THE FEDERAL FORM, INJURED SPOUSE ALLOCATION, FROM THE TAXPAYERS FOR TAX YEAR 2019. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. IT WOULD APPEAR THAT THE FEDERAL FORM WAS SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE ONLY HAS JURISDICTION OVER PA STATE PERSONAL INCOME AND INHERITANCE TAX MATTERS. ADDITIONALLY, THERE IS NO RECORD OF EITHER TAXPAYER ON THE SYSTEM.   | <p>A TELEPHONE NUMBER IS LISTED ON THE FORM. THEREFORE AN ATTEMPT WILL BE MADE TO REACH OUT TO THE TAXPAYERS AND RETURN THE INJURED SPOUSE ALLOCATION TO THEM.</p> <p>A TELEPHONE CALL (3/3/21) WAS PLACED OUT TO MRS. TAXPAYER WITH A VOICEMAIL BEING LEFT. IT WAS EXPLAINED THIS OFFICE IS ATTEMPTING TO RETURN THE INJURED SPOUSE ALLOCATION AS IT WAS SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. CALLBACK WAS LEFT. THIS WAIT TO SEE IF A RETURN CALL IS RECEIVED FROM THE TAXPAYER.</p> <p>A RETURN CALL WAS RECEIVED FROM THE MRS. TAXPAYER. IT WAS EXPLAINED THE FORM WAS SENT TO THE INCORRECT OFFICE. MRS. TAXPAYER STATED THAT SHE WAS ATTEMPTING TO FILE BECAUSE HER SPOUSE IS IN PRISON. SHE WILL CONTACT HER TAX PREPARER AND THE FORM RE-DONE. CLOSING CASE.</p>  |
| 2021-124 | THIS OFFICE RECEIVED A FEDERAL FORM 911, REQUEST FOR TAXPAYER ADVOCATE SERVICE ASSISTANCE, IN ERROR FROM MR. TAXPAYER. MR. TAXPAYER SAYS "ADVOCATE CASE REPRESENTATIVE NEVER CALLED AFTER LEAVING MORE THAN 10 MESSAGE". THE CASE NUMBER IS GIVEN. THERE APPEARS TO BE NO UNRESOLVED ISSUE WITH THE TAXPAYERS PA TAX ACCOUNT.  | <p>AN ATTEMPT WILL BE MADE TO RETURN THE FEDERAL FORM 911, REQUEST FOR TAXPAYER ADVOCATE SERVICE ASSISTANCE, TO MR. TAXPAYER SO THAT IT CAN BE SUBMITTED TO THE CORRECT ADVOCATE OFFICE.</p> <p>A LETTER DATED (3/3/21) IS BEING SENT TO THE TAXPAYER ALONG WITH RETURN THE FEDERAL FORM 911. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT THIS OFFICE CAN PROVIDE TO THE TAXPAYER. CLOSING CASE.</p>  |
| 2021-125 | THIS OFFICE RECEIVED AN EMAIL FROM MRS. TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF A LIABILITY DUE. MRS. TAXPAYER SAYS THAT THE RETURN WAS FILED REQUESTING A REFUND. AFTER REVIEW, MRS. TAXPAYER SAYS THAT HER ACCOUNTANT BELIEVES THAT THE DEPARTMENT IS DOUBLE TAXING LOTTERY/GAMBLING WINNINGS. CORRESPONDENCE WAS SUBMITTED TO SUPPORT THIS CLAIM. A REVIEW OF THE ACCOUNT BY THIS OFFICE SHOWS THAT A DUPLICATE OF THE ORIGINALLY FILED RETURN WAS SUBMITTED ALONG WITH A WIN/LOSS STATEMENT. IT SEEMS THAT THE DUPLICATE RETURN WAS SIMPLY PUT ON THE SYSTEM AND CHANGED BACK TO THE ADJUSTED FIGURES. | <p>A PA SCHEDULE T WAS SUBMITTED WITH THE PA-40 RETURN. THE WINNINGS LISTED IS THE SAME AMOUNT THE W-2 WAGES WERE INCREASED BY. A REVIEW OF THE FEDERAL RETURN SHOWS THAT AMOUNT LISTED ON W-2G'S. THE AMOUNT IS LISTED AS NORMAL W-2 INCOME IN THE W-2 REPOSITORY.</p> <p>AN EMAIL (3/3/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINE WHETHER THE ORIGINALLY FILED FIGURES CAN BE ACCEPTED.</p> <p>PER RESPONSE FROM THE BUREAU OF INDIVIDUAL, THE LOTTERY/GAMBLING INCOME WAS INCORRECTLY BEING DOUBLE TAXED. AN ADJUSTMENT WAS MADE BACK TO THE ORIGINALLY FILED FIGURES. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>A FOLLOW-UP EMAIL (3/9/21) HAS BEEN SENT TO MRS. TAXPAYER ADVISING THAT THE ACCOUNT HAS BEEN ADJUSTED AND THAT THE REQUESTED REFUND WILL BE ISSUED SHORTLY.</p> <p>NOTES ON PATH SHOW THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYER. THEREFORE IT APPEARS THAT THERE ARE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-126 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE DAUGHTER OF THE TAXPAYER REQUESTING ASSISTANCE, THE TAXPAYER GAVE PERMISSION. PER REVIEW, EST PAYS ON SPOUSE'S ACCOUNT. WILL FWD MESSAGE TO BIT FOR REVIEW.</p>   | <p>CALLED DAUGHTER TO ADVISE WAITING ON PAYMENTS TO BE APPLIED. MAKE SURE THE PEN/INT IS WAIVED.</p>   |
| 2021-127 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE SON AND EXECUTOR OF THE ABOVE ESTATE. THE SON IS SEEKING A REFUND OF THE PAYMENT REMITTED BECAUSE THE PA-41 FIDUCIARY WAS FILED IN ERROR. THE EXECUTOR SAYS THAT HE ATTEMPTED TO FILE A COMBINED PA-41 ESTATE/TRUST TAX RETURN FOR THE SAME FISCAL YEAR. HOWEVER 645 ELECTION WAS NOT RECOGNIZED UNTIL 2020. A REVIEW OF THE ACCOUNT SHOWS THAT TWO SEPARATE CORRESPONDENCES HAVE BEEN RECEIVED AND REVIEWED BUT IT DOES NOT APPEAR THAT AMENDED RETURN WAS REVIEWED. AN ADJUSTMENT WAS TO THE FISCAL CODE WHICH REVERSED THE PENALTIES AND FEES.</p> | <p>IT WAS EXPLAINED THAT AN ADJUSTMENT WAS MADE THAT REVERSED THE PENALTIES AND FEES. HOWEVER IT WAS NOT SURE WHETHER OR NOT THE RETURN WAS REVIEWED. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES TO DETERMINE IF ADDITIONAL ADJUSTMENTS ARE NEEDED.</p> <p>AN EMAIL (3/5/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINE IF THE PREVIOUSLY SUBMITTED CORRESPONDENCE WAS REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE ORIGINALLY FILED JOINT ESTATE AND TRUST RETURN WAS AMENDED UNDER THE ESTATE EIN NUMBER AND SHIFTED THE INCOME TO THE TRUST EIN NUMBER. A SEPARATE TRUST RETURN WAS CREATED AND THE PAYMENT WAS TRANSFERRED TO THE TRUST ACCOUNT. PENALTY AND INTEREST IS BEING ASSESSED WHICH IS DECREASING THE OVERPAYMENT. THE ADDITIONAL FEES SHOULD DISPUTED WITH THE BOARD OF APPEALS. A TELEPHONE CALL AND VOICEMAIL (3/16/21) WAS PLACED OUT TO THE SON AND EXECUTOR. A RETURN CALL (3/16/21) WAS RECEIVED AND THE STATUS OF THE ACCOUNT WAS EXPLAINED. A LETTER SHOULD BE RECEIVED SHORTLY STATING THE SAME INFORMATION. THE SON AND EXECUTOR SAID THAT HE WILL AWAIT THE LETTER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> <p>A TELEPHONE CALL (3/21/21) WAS RECEIVED FROM THE EXECUTOR OF THE ESTATE. THE EXECUTOR SAYS THAT A UPDATED LETTER WAS NEVER RECEIVED AFTER THE PREVIOUS ADJUSTMENTS MADE TO THE ACCOUNT. PLEASE SEE ALL PREVIOUS NOTES. A EMAIL (5/26/21) HAS BEEN SENT TO THE BUREAU OF THE INDIVIDUAL TAXES ASKING WHETHER A NOTICE CAN BE SENT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, AN UPDATED LETTER HAS BEEN PROCESSED AND WILL BE SENT OUT. A TELEPHONE CALL (5/27/21) WAS PLACED OUT TO THE SON OF THE DECEASED AND ADMINISTRATOR OF THE ESTATE. IT WAS EXPLAINED THAT A LETTER WILL BE RECEIVED AND IT SHOULD HAVE THE INFORMATION REGARDING PETITIONING THE BOARD OF APPEALS.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-128 | <p>THIS OFFICE RECEIVED AN REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER IS DECEASED AND THE REPRESENTATIVE IS ASKING FOR THE DEPARTMENT TO ISSUE A NEW REFUND CHECK IN THE NAME OF THEM (THE REPRESENTATIVE). A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME RETURN WAS FILED REQUESTING A REFUND THROUGH TAX FORGIVENESS. IT APPEARS THAT THE REFUND WAS ISSUED.</p>  | <p>THE DEPARTMENT CAN ONLY ISSUE REFUND OWED TO DECEASED TAXPAYER IN THE NAME OF THE DECEDENT'S ESTATE. IF THERE IS NO ESTATE BANKING ACCOUNT THEN THERE MAY BE LITTLE THAT THE DEPARTMENT CAN DO.</p> <p>A TELEPHONE CALL (3/5/21) WAS PLACED OUT TO THE INDIVIDUAL LISTED ON THE REV-556. A VOICEMAIL WAS LEFT WITH CALLBACK INFORMATION. IT WAS EXPLAINED THAT THE DEPARTMENT CAN ONLY ISSUE DECEDENT REFUND IN THE NAME OF HIS/HER ESTATE OR TO HER SPOUSE OF THE YEAR'S TAX RETURN WAS FILED JOINT. THIS OFFICE WILL AWAIT A RETURN CALL.</p> <p>A VOICEMAIL WAS RECEIVED FROM THE REPRESENTATIVE (THE TAXPAYER'S DAUGHTER) (3/5/21). A RETURN CALL WAS PLACED OUT (3/8/21). IT WAS EXPLAINED THAT THE DEPARTMENT IS ONLY ABLE TO ISSUE DECEASED TAXPAYER'S REFUNDS IN THE NAME OF THEIR ESTATE. THE DAUGHTER WAS UNAWARE AND THOUGHT THE DEPARTMENT FOLLOWED FEDERAL IRS RULES. THE DAUGHTER WILL DECIDE WHETHER AN ESTATE WILL BE OPENED. AT T HIS TIME, THIS CASE IS BEING CLOSED HOWEVER THE OFFICE WILL CONTINUE TO OFFER ASSISTANCE IF A RETURN CALL IS RECEIVED FROM THE DAUGHTER.</p> |
| 2021-129 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYERS' CPA SEEKING ASSISTANCE WITH OBTAINING THE REFUND REQUESTED ON INCOME TAX RETURN. THE OVERPAYMENT WAS ASKED TO BE SPLIT BETWEEN A REFUND AND CARRY FORWARD CREDIT. A REVIEW OF THE ACCOUNT SHOWS THAT THE INTEREST INCOME WAS INCREASED AFTER REVIEWING THE RETURN AND 1099R'S. A PORTION OF THE PA WITHHOLDING WAS REMOVED AS IT COULD NOT BE VERIFIED. THE OVERPAYMENT THAT PROCESSED WENT TO THE NEXT YEAR. THE CPA SAYS THAT THE TAX RETURN WAS FILED ELECTRONICALLY AND THE 1099R'S WERE NOT ATTACHED.</p> | <p>AN EMAIL (3/5/21) IS BEING SENT TO THE FRAUD DETECTION &amp; ANALYSIS UNIT (FDAU) ASKING FOR THE 1099R TO BE REVIEW. THE OFFICE WILL AWAIT A REPLY.</p> <p>FDAU HAS COMPLETED ITS REVIEW OF THE 1099 AND THE ACCOUNT. THE RETURN WAS ADJUSTED TO ALLOW THE ORIGINALLY REPORTED WITHHOLDING AMOUNT. IT WAS ALSO DETERMINED THAT THE 1099 INCOME IS TAXABLE AS INTEREST INCOME AS IT IS DISTRIBUTION CODE 4D. THE OVERPAYMENT WAS LOWERED AND THE OVERPAYMENT PROCESSED AS AN ADDITIONAL CARRY OVER CREDIT AMOUNT. THE TAXPAYERS ORIGINALLY REQUESTED THAT THE OVERPAYMENT BE SPLIT BETWEEN A CARRY OVER CREDIT AND REFUND. THE ADDITIONAL AMOUNT IS A CARRY OVER CREDIT. AN EMAIL (4/6/21) HAS BEEN SENT TO THE CPA AND TAXPAYER ADVISING OF THE STATUS OF THE AMOUNT. CLOSING CASE.</p>   |
| 2021-130 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE ATTORNEY QUESTIONING WHY A REFUND WAS RECEIVED FOR THIS ACCOUNT. ADVISED WILL REVIEW AND RETURN EMAIL WITH FINDINGS.</p>  | <p>REFUND PAYMENT IS A RESULT OF INTEREST PAID</p>   |
| 2021-131 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO AN ESTIMATED PAYMENT ISSUE WITH SALES AND USE TAX.</p>  | <p>SALES TAX REACHED OUT TO THE CPA AND WILL BE TAKING CARE OF THE ISSUE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-132 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYERS CPA IN REGARDS TO A 2017 AMENDED REFUND NOT YET BEING PROCESSED.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-133 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING WHY REFUND SO LARGE. QUESTIONING THE ESTIMATED PAYS. CPA WILL CALL BACK TO GO OVER EACH EST PAY.   | CPA NEVER CALLED BACK TO GO OVER ESTIMATED PAYS.   |
| 2021-134 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO PAYMENT ISSUE HE IS HAVING WITH THE BOARD OF APPEALS.  | BOA RESPONDED TO A LETTER AND HAS GOTTEN CHIEF COUNSEL INVOLVED. CLOSING CASE AS THERE IS NOTHING I CAN DO AT THIS POINT.  |
| 2021-135 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE OTRA REQUEST EXPRESS FORMS IN REGARDS TO THE TAXPAYERS CORRESPONDENCE NOT BEING REVIEWED AND NOW RECEIVING AN ASSESSMENT NOTICE.  | TAXPAYER DID NOT LIST AN EMAIL AND THE PHONE NUMBER WAS DISCONNECTED. HOWEVER I CONTACTED THE CPA AND LET HER KNOW THAT THE REFUND HAS BEEN PROCESSED. THE DEPARTMENT WILL SEND A NOTICE FOR THE TAXPAYERS RECORDS AND THE CPA WILL MAIL SOMETHING TO THE TAXPAYER AS WELL.  |
| 2021-136 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE 4TH QUARTER ESTIMATED PAYMENT. THE TAXPAYER SAYS THAT THE PAYMENT WAS SUBMITTED BY CHECK BUT HAS YET TO BE CASHED. THE PAYMENT WAS MAIL (IN JANUARY) ALONG WITH HIS FEDERAL ESTIMATED PAYMENT. THE FEDERAL ESTIMATED PAYMENT HAS BEEN CASHED AND APPLIED TO HIS ACCOUNT. THE TAXPAYER SAYS THAT HE IS CONCERNED BECAUSE HE IS THE PROCESSED OF PREPARING TO FILE HIS TAX RETURN. | <p>AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES FOR A DETERMINATION AS TO HOW THIS ISSUE SHOULD BE HANDLED. EXCHANGED CALLBACK INFORMATION.</p> <p>A CALLBACK (2/11/21) WAS PLACED OUT TO THE TAXPAYER IN RESPONSE TO A CALL RECEIVED FROM HIM. THE EMAIL FOR ASSISTANCE IS BEING SENT (2/11/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>A REPLY (2/11/21) WAS RECEIVED FROM THE BUREAU OF INDIVIDUAL TAXES, IT IS TAKING APPROXIMATELY 45-60 DAYS TO PROCESS CHECKS AND PAYMENTS SUBMITTED TO THE DEPARTMENT. AN EMAIL (2/11/21) WAS SENT TO THE TAXPAYER ADVISING OF THIS INFORMATION AND FILE HIS RETURN WITH THE TOTAL AMOUNT OF THE PAYMENTS.</p> <p>A TELEPHONE CALL (2/18/21) WAS RECEIVED FROM MR. TAXPAYER. A RETURN CALL (2/18/21) WAS PLACED OUT TO HIM. MR. TAXPAYER EXPLAINED THAT THE 4TH QUARTER ESTIMATED PAYMENT WAS CASHED BY THE DEPARTMENT. MR. TAXPAYER ALSO ASKED IF PAYMENTS COULD BE REMITTED THROUGH MYPATH AND WELL AS FILING HIS RETURN. YES, PAYMENTS CAN BE MADE THROUGH THE SYSTEM AND ONLY STATE RETURNS CAN FILED WITH MYPATH. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-137 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE ADJUSTMENTS. ADVSD WILL REVIEW AND EMAIL LATEST VERSION OF ADJUSTMENT DATED 01/22/21.  | CPA AGREES WITH ADJUSTMENTS MADE BY THE DEPARTMENT.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-138 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A 2019 REFUND NOT YET BEING PROCESSED.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-139 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP REQUESTING AN EXPEDITE. WILL SEND MESSAGE TO BIT FOR REVIEW.   | REFUND SHOWS SYSTEM APPROVED 02/23/21.  |
| 2021-140 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER UNABLE TO OBTAIN THE STATE ID NUMBER FROM HER EMPLOYER ON HER W2 FOR TAX YEAR 2020.   | AFTER DISCUSSION WITH A SUPERVISOR IN THE EMPLOYER WH SECTION WE TOLD THE TAXPAYER THAT SHE WILL NEED TO FILE A PAPER RETURN IF SHE UNABLE TO GET THE STATE ID NUMBER FROM THE EMPLOYER AS THAT IS NEEDED FOR ONLINE FILING. UNFORTUNATELY THIS AN EMPLOYEE/EMPLOYER ISSUE AND THE DEPARTMENT CANNOT GET INVOLVED. SHE SAID SHE APPRECIATED OUR HELP AND WILL GET IN TOUCH WITH US IN THE FUTURE IF NEEDED. |
| 2021-141 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY THE DEPARTMENT SENT HIM A NOTICE FOR A \$283.00 CHECK. DOES NOT HAVE RECORD OF SENDING PAYMENT FOR THIS AMOUNT. WILL REVIEW AND RETURN CALL WITH FINDINGS.                                   | LVM ADVISING THAT PAYMENT HAS BEEN APPLIED TO THE CORRECT TAXPAYER'S ACCOUNT.   |
| 2021-142 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING THAT THE ASSESSMENT PERIOD BE RE-OPENED. THE CPA CONTENDS THAT THE TAXPAYER NEVER RECEIVED THE NOTICE THAT IT WAS DURING COVID AND THE OFFICES WERE CLOSED AND THE DEPARTMENT WAS CLOSED. WILL REVIEW. | SENT EMAIL TO CPA ADVISING OUR OFFICE DENIED THEIR REQUEST TO REOPEN THE ASSESSMENT PERIOD.   |
| 2021-143 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYER QUESTIONING A BILL NOTICE. PER REVIEW, THE DEPARTMENT INCREASED THE W2 WAGES TO THE MEDICARE WAGES AND DENIED UE EXPENSES. WILL CALL TAXPAYER TO ADVISE.   | TAXPAYER SENT PROOF OF THIRD PARTY SICK PAY DIRECTLY TO BIT. RETURN HAS BEEN ADJUSTED. SMALL BALANCE DUE.   |
| 2021-144 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE SENT IN REGARDS TO AN ASSESSMENT. AT THIS TIME NOTHING IS ON FILE, ESTATES REP WILL EMAIL ME THE INFORMATION.   | INHERITANCE TAX REVIEWED THE INFORMATION AND ADJUSTED THE BALANCE BACK TO ZERO. THE CPA HAS BEEN NOTIFIED.  |
| 2021-145 | THIS OFFICE RECEIVED THE FED FORM 8379. WILL CALL TAXPAYER TO ADVISE TO REDIRECT TO THE IRS.   | LVM ADVISING WITH IRS ADVOCATE PHONE NUMBER   |
| 2021-146 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING HOW TO REPORT SALE OF PROPERTY.  | TAXPAYER WAS ADVISED TO REPORT INCOME ON SCHEDULE D.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-147 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE TAXPAYERS NOT YET RECEIVING THEIR 2019 REFUND.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-148 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS CPA INQUIRING WHETHER THAT DEPARTMENT HAS RECORD OF THE TAXPAYERS' TAX RETURN. THE CPA SAYS THAT THE RETURN FILED ELECTRONIC AND AN CONFIRMATION NUMBER HOWEVER THE MYPATH SYSTEM APPEARS TO SHOW THAT NOTHING WAS RECEIVED. THE TAX RETURN WAS RECEIVED. THE RETURN IS WAITING TO BE REVIEWED. THE ARE REQUESTING A LARGE REFUND. | <p>IT WAS EXPLAINED TO THE CPA THAT THE TAX RETURN WAS RECEIVED AND IS AWAITING REVIEW. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR THE ACCOUNT TO BE REVIEWED.</p> <p>AN EMAIL (3/5/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE REVIEWED AND PROCESSED. AFTER REVIEW, BIT IS ASKING FOR THE TAXPAYERS' CPA INFORMATION. THE OUT OF STATE RETURNS ARE NEEDED TO VERIFY THE RESIDENT CREDIT AMOUNT. PROVIDED INFORMATION.</p> <p>THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED BY THIS OFFICE AT THIS TIME. PLEASE SEE ALL PREVIOUS NOTES. CLOSING CASE.</p> <p>THIS OFFICE RECEIVED A TELEPHONE CALL (5/25/21) WAS RECEIVED FROM THE TAXPAYERS' CPA CONCERNING THE STATUS OF THE ACCOUNT AND REQUESTED REFUND. IT WAS EXPLAINED THE ACCOUNT HAS PREVIOUSLY BEEN REVIEWED WITH A REQUEST BEING MADE ASKING FOR A COPY OF THE OUT OF STATE RETURNS. THERE HAD NOT BEEN A RESPONSE. THE REQUEST WAS MADE BY TELEPHONE AND A VOICEMAIL WAS LEFT. THE CPA SAID THAT HE WOULD SEND THE INFORMATION. THE RETURNS WERE RECEIVED BY FAX. AN EMAIL (6/14/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR ACCOUNT TO BE RE-REVIEWED.</p> <p>A TELEPHONE CALL (6/29/21) WAS RECEIVED CPA INQUIRING ABOUT THE STATUS OF THE ACCOUNT. PLEASE SEE THE PREVIOUS NOTES. A REVIEW OF THE ACCOUNT SHOWS THAT A OUT OF STATE CREDIT IS BEING ALLOWED BASED ON THE NON-RESIDENT RETURNS. THE NOTES ALSO SHOW THAT SMALL ADJUSTMENTS WERE ALSO MADE TO THE TAXABLE INCOME. A RETURN CALL WILL BE PLACED OUT TO THE CPA TO EXPLAIN THE CURRENT STATUS OF THE ACCOUNT.</p> |
| 2021-149 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT RECEIVING THEIR 2019 PA REFUND.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-150 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENTS THE 2019 REFUND NOT YET BEING PROCESSED.  | BIT PROCESSED AND SLIGHTLY REDUCED THE REFUND. CPA HAS BEEN NOTIFIED OF THE THE CHANGES TO LINE 1B AND LINE 6.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-151 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO TWO NOTICES SENT BY THE DEPARTMENT. THE NOTICES ADVISED OF PENALTY AND INTEREST LIABILITIES. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITIES IS ESTIMATED UNDERPAYMENT PENALTY. THE TAXPAYERS ONLY REPORTED W-2 WITHHOLDING ON THE RETURNS. THE BASE TAX HAS BEEN SATISFIED. | WHAT ESTIMATED UNDERPAYMENT PENALTY IS AND WHEN IT IS ASSESSED WAS EXPLAINED TO MRS. TAXPAYER. SHE EXPLAINED THAT IT IS PROBABLY HER INCOME THAT IS CAUSING THE UNDERPAYMENT BECAUSE HER EMPLOYER DOES NOT WITHHOLD STATE TAXES. SHE WORKS FOR A CHURCH. THE TAXPAYERS DISAGREE WITH THE PENALTY. I ADVISED THAT ONCE A NOTICE OF ASSESSMENT IS RECEIVED, A PETITION CAN BE FILED WITH THE BOARD OF APPEALS. THERE APPEARS TO NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-152 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER ABOUT NOT RECEIVING THEIR 2019 PA REFUND YET.   | BIT PROCESSED THE REFUND WHICH WAS LOWERED SLIGHTLY BECAUSE OF AN ADJUSTMENT TO LINE 4 PER THE K1 RECEIVED BY THE DEPARTMENT.  |
| 2021-153 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO OC CREDIT CLAIMED ON LINE 23.  | CPA WANTED TO KNOW IF A SPECIFIC TYPE OF INCOME MATTERED WHEN TAKING CREDIT ON LINE 23. I EXPLAINED THE TYPE OF INCOME DOES NOT MATTER, THE ONLY THING IS THE CREDIT CANNOT EXCEED THE TAX LIABILITY.  |
| 2021-154 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A NOTICE FOR TAX YEAR 2019 AND WHY THEIR CARRY OVER CREDIT FOR TAX YEAR 2018 DID NOT COME OVER. THE DEPARTMENT NEEDS A COPY OF THE 2018 OUT OF STATE RETURNS IN ORDER TO VERIFY THE RESIDENT CREDIT.  | BIT PROCESSED BOTH THE 2018 AND 2019 RETURNS AND THE CPA HAS BEEN NOTIFIED. ALL CARRY OVER CREDIT IS NOW CORRECT.  |
| 2021-155 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE BILL NTC. PER REVIEW. IT APPEARS THAT THE DEPARTMENT USED THE LOCAL W/HOLDING INSTEAD OF THE STATE W/HOLDINGS. WILL REQUEST A REVIEW.   | LIABILITY CORRECTED, REFUND SYSTEM APPROVED 03/04/21.  |
| 2021-156 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HIS 2019 PA REFUND YET.   | TAXPAYER SENT IN THE REQUESTED INFORMATION AND BIT PROCESSED THE REFUND. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-157 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO HER CLIENT NOT RECEIVING HER 2019 REFUND. CPA WILL EMAIL ALL APPROPRIATE DOCUMENTATION TO VERIFY THE DEPENDENTS AS SHE IS A FIRST TIME FILER.  | CLOSING CASE HAS IT HAS BEEN 5 MONTHS AND I HAVE NOT HEARD ANYTHING. I WILL WORK WITH THE CPA IF THE CPA REACHES BACK OUT.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-158 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT ADJUSTMENTS WERE MADE TO INCREASE THE W-2 INCOME AND REMOVE THE OUT OF STATE CREDIT. INFORMATION WAS SUBMITTED AND REVIEWED HOWEVER THE EXAMINER DETERMINED THAT THE INFORMATION WAS INSUFFICIENT TO ACCEPT MR. TAXPAYER ORIGINALLY REPORTED W-2 INCOME. THIS OFFICE AGREES THE ADJUSTMENT TO MRS. TAXPAYER INCOME. THE FEDERAL AMOUNT WAS REPORTED ON THE RETURN.</p> | <p>THE ADJUSTMENTS WERE EXPLAINED TO MR. TAXPAYER. A W-2 BREAKDOWN WAS PROVIDED BY MR. TAXPAYER AS IT APPEARS TO SHOW THE DIFFERENCE BETWEEN THE MEDICARE AND STATE WAGES. THERE IS NO RECORD OF THE OUT OF STATE RETURN. THE OFFICE'S EMAIL ADDRESS WAS PROVIDED. A COPY OF THE RETURN WAS RECEIVED (2/12/21).</p> <p>AN EMAIL (3/5/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE OUT OF STATE RETURN TO BE REVIEWED ALONG WITH THE PREVIOUSLY SUBMITTED CORRESPONDENCE. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE ACCOUNT HAS BEEN REVIEWED. NO ADJUSTMENT IS BEING MADE TO MR. TAXPAYER'S WAGES BUT ONE WAS MADE TO INCREASE MRS. TAXPAYER'S. THE OUT OF STATE CREDIT HAS BEEN VERIFIED. THE ADJUSTMENTS DECREASED THE LIABILITY. THE TAXPAYER'S WILL BE NOTIFIED OF THE ADJUSTMENT AND RESULT.</p> <p>AN EMAIL (3/9/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING OF THE ADJUSTMENT AND THE RESULT. THE ADJUSTMENTS RESULTED IN A LOWER LIABILITY. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> <p>AN EMAIL (3/9/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING OF THE ADJUSTMENT AND THE RESULT. THE ADJUSTMENTS RESULTED IN A LOWER LIABILITY.</p> |
| 2021-159 | <p>THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO A CARRY OVER CREDIT WHICH ORIGINATED IN 2015 AND HAS CONTINUED THROUGH THE 2019 RETURN.</p>  | <p>BIT REPROCESSED ALL THE TAX RETURNS AND THE CPA WAS GIVEN THE UPDATED CREDITS THROUGH 2020. NOTICES WILL ALSO BE SENT FOR THE TAXPAYERS RECORDS.</p>  |
| 2021-160 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE EXECUTOR ABOUT FILING AN AMENDED INHERITANCE TAX RETURN.</p>   | <p>AN INHERITANCE TAX TACT REACHED OUT TO THE ATTORNEY AND ANSWERED HIS QUESTION.</p>  |
| 2021-161 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING BILL NTC . TAXPAYER ALSO QUESTIONED IF SHE SHOULD HAVE PAID TAXES WHEN EMPLOYER WITHHELD. PER REVIEW OF REPOSITORY, TAXES W/HELD. WILL SEND MESSAGE TO BIT FOR ADJUST.</p>  | <p>REFUND SYSTEM APPROVED.</p>   |
| 2021-162 | <p>THIS OFFICE RECEIVED A CALL FROM THE ATTORNEY IN REGARDS TO NOT HEARING ANYTHING ABOUT A PETITION FOR REFUND WITH INHERITANCE TAX</p>   | <p>INHERITANCE PROCESSED THE ACCOUNT AND THE CPA WAS NOTIFIED ABOUT THE REFUND.</p>  |
| 2021-163 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SETTING UP AN APPOINTMENT TO HAVE THEIR PTR RETURN FILED FACE TO FACE IN STRAWBERRY SQUARE</p>  | <p>I GAVE THE TAXPAYER THE CORRECT PHONE NUMBER SO SHE CAN SET UP AN APPOINTMENT.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-164 | THIS OFFICE RECEIVED AN EMAIL FROM TAXPAYERS IN REGARDS TO CORRESPONDENCE NOT YET BEING REVIEWED SINCE NOVEMBER FROM BIT   | BIT ADJUSTED THE RETURN BACK TO ITS ORIGINAL FILING AND THE TAXPAYER WAS NOTIFIED NOTHING IS NOW OWED AND A NOTICE WILL BE SENT FOR THEIR RECORDS.  |
| 2021-165 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR, WILL CONTACT TAXPAYER TO ADVISE TO REDIRECT FORM TO IRS.  | CONTACTED TAX PREPARER TO ADVISE TO REDIRECT THE FEDERAL FORM 8379 TO THE IRS.  |
| 2021-166 | THIS OFFICE RECEIVED AN INJURED SPOUSE FORM THROUGH THE MAIL THAT WAS INTENDED FOR THE IRS. I CALLED AND LEFT A VOICEMAIL IN HOPES OF SENDING THE INFORMATION BACK TO THE TAXPAYER VIA EMAIL.  | CLOSING CASE AS TAXPAYER NEVER RESPONDED, IF THEY CALL BACK I WILL SEND THE INFORMATION BACK TO THEM.   |
| 2021-167 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HER CORRESPONDENCE NOT YET BEING PROCESSED.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-168 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S MOTHER AND ADMINISTRATRIX OF HIS ESTATE. THE MOTHER EXPLAINED THAT THE TAXPAYER IS RECENTLY DECEASED AND SHE IS IN THE PROCESS OF SETTLING THE ESTATE. AS PART OF THE PROCESS, THE MOTHER IS SEEKING TO OBTAIN COPIES OF THE TAXPAYER'S TAX RETURNS. THE DEPARTMENT'S CENTRAL WOULD NEED TO BE CONTACTED TO REQUEST THE INFORMATION. | A COMPLETED REV-467, AUTHORIZATION FOR RELEASE OF TAX RECORDS, HAS BEEN RECEIVED FROM THE TAXPAYER'S MOTHER. AN EMAIL (3/8/21) HAS BEEN SENT TO THE CENTRAL RECORDS ASKING FOR THE REQUEST TO BE PROCESSED.<br><br>CENTRAL RECORDS HAS REVIEWED THE REV-467 AND ADDITIONAL INFORMATION. ATTEMPTS WILL BE MADE TO CONTACT THE MOTHER AND ADMINISTRATRIX TO PROVIDE THE REQUESTED TAX DOCUMENTS. IT APPEARS THAT THERE IS NO OTHER ASSISTANCE CAN BE GIVEN. |
| 2021-169 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE. TAXPAYER QUESTIONING HOW TO EFIE FOR 1099-NEC IF NO PAYER TAX ID.  | FORWARDED CONTACT INFORMATION TO CHIEF OF EMPLOYER TAX FOR RESOLUTION.  |
| 2021-170 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE. TAXPAYER IS REQUESTING ASSISTANCE WITH REFUNDS FOR HIMSELF AND 5 CHILDREN THROUGH A TRUST. WILL CONTACT TAXPAYER FOR DETAILS. PER REVIEW 2019 IN TREASURY REVIEW, WILL REQUEST EXPEDITE. 2018 FINALIZED.   | SYSTEM APPROVED 03/15/21 ALLOW 3/4 WEEKS.   |
| 2021-171 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO A NOTICE. CPA WILL EMAIL ME ADDITIONAL INFORMATION.   | BIT PROCESSED BOTH THE 2018 AND 2019 RETURNS AND ALL CREDIT HAS BEEN PROCESSED AS REQUESTED. CPA HAS BEEN NOTIFIED.   |
| 2021-172 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE BILL NTC. THERE BILL NTC IS HIGHER THAN TH FIGURES ON FILE. WILL REQUEST NEW BILL NTC BE SENT.  | CALLED CPA TO ADVISE THE LETTER ID L0003081022 IS A STATEMENT OF ACCOUNT AND NOT A BILLING NOTICE.  |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-173 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE BALANCE ON THE TAXPAYERS 2019 RETURN.  | I EXPLAINED TO THE TAXPAYER THAT THE BALANCE RESULTED IN THE TAXPAYER HAVING OVER \$8000 INCOME IN NON WAGES AND THE DEPARTMENT DID NOT RECEIVE ANY ESTIMATED PAYMENTS TO COVER THAT. TAXPAYER SAID HE UNDERSTOOD.   |
| 2021-174 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF AN OUTSTANDING LIABILITY. HISTORY NOTES SHOW THAT THE "OTHER CREDITS" AMOUNT WAS REMOVED BECAUSE THE PROPER DOCUMENTATION HAD NOT BEEN RECEIVED BY THE DEPARTMENT. THE EITC CREDIT WAS AVAILABLE TO BE CLAIMED HOWEVER THE REV-1123 WAS NOT SUBMITTED AND THERE WAS NO INFORMATION TO VERIFY THE R&D CREDIT.                                       | <p>THE REASON FOR THE NOTICE WAS EXPLAINED TO THE CPA. THE CPA STATED THAT THE REQUESTED INFORMATION WAS SUBMITTED TO THE DEPARTMENT. THE INFORMATION WAS FOUND. IT WAS SUBMITTED IN LATE JANUARY 2020 AND IT APPEARS THAT IT HAD NOT BEEN REVIEWED. IT IS TOO EARLY. A EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE INFORMATION TO BE REVIEW FOR POSSIBLE ADJUSTMENT. EXCHANGED CALLBACK INFORMATION.</p> <p>AN EMAIL (3/8/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE SUBMITTED DOCUMENTATION TO MAKE A DETERMINATION WHETHER ANY IF NOT ALL OF THE "OTHER CREDIT" CAN BE ALLOWED.</p> <p>PER RESPONSE, CLAIM FORMS ARE MISSING AND NEED TO BE SUBMITTED BEFORE IT CAN BE DETERMINED IF THE CREDITS CAN BE ALLOWED. A TELEPHONE CALL (3/12/21) WAS PLACED OUT TO THE CPA AND THE INFORMATION NEEDED WAS EXPLAINED TO HIM. AN EMAIL (3/12/21) WAS RECEIVED WITH THE INFORMATION.</p> <p>A RESPONSE WAS RECEIVED FROM THE CPA. THE ADDITIONAL INFORMATION RECEIVED WAS FORWARDED TO "SPECIAL CREDIT" AREA. PER "SPECIAL CREDITS" AREA, THE INFORMATION WAS SUFFICIENT TO PROCESS THE CREDITS. THE ACCOUNT IS IN THE PROCESS OF BEING ADJUSTED ACCORDINGLY.</p> <p>"SPECIAL CREDITS" HAS REQUESTED THE TAXPAYERS' CPA INFORMATION. THE ACCOUNT IS CONTINUING TO BE REVIEWED AND THERE ARE ADDITIONAL QUESTION. THE INFORMATION WAS GIVEN ON (3/25/21). THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-175 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO ADJUSTMENTS FOR TAX YEAR 2018 AND 2019.   | BIT PROCESSED BOTH THE 2018 AND 2019 RETURNS, CPA HAS BEEN NOTIFIED.   |
| 2021-176 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE OVERPAYMENT LISTED ON THE NOTICE IS LESS THAN THE AMOUNT CALCULATED ONE THE RETURN. A REVIEW OF THE RETURN SHOWS THAT IT WAS ASKED FOR ANY OVERPAYMENT TO BE CARRIED FORWARDED TO THE FOLLOWING YEAR. THE APPEARS TO SHOW THAT TWO CARRY OVER FORWARD CREDITS PROCESSED. ONE IN A LARGER AMOUNT AND THE SECOND IN THE AMOUNT LISTED ON THE NOTICE. | IT COULD NOT BE DETERMINED WHY IT APPEARS THAT THE SYSTEM PROCESSED TWO SEPARATE CARRY FORWARD CREDITS. THE TOTAL CREDIT AMOUNT WAS GIVEN TO THE CPA. THERE APPEARS TO BE NO OTHER ASSISTANCE NEEDED AT THIS TIME. CLOSING CASE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-177 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE ESTIMATED PAYMENTS AND CARRY OVER CREDIT AVAILABLE TO BE CARRIED ON HIS TAX RETURN. THE TAXPAYER SAID THAT DIALED THE AUTOMATED SYSTEM AND IT ONLY HAD RECORD OF HIS ESTIMATED PAYMENTS. A REVIEW OF THE PREVIOUS YEAR'S RETURN SHOWS THAT THE OVERPAYMENT WAS REQUESTED TO CARY FORWARDED TO THE FOLLOWING YEAR.   | IT IS UNKNOWN WHY THE TAXPAYER COULD NOT VERIFY THE AVAILABILITY OF THE CARRY FORWARD CREDIT. THE AMOUNT IS SHOWING ON THE SYSTEM. THIS INFORMATION WAS TOLD TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE NEEDED AT THIS TIME. CLOSING CASE.  |
| 2021-178 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO CARRY OVER CREDIT NOT BEING CREDITED TO THE 2018 AND 2019 RETURNS.  | BOTH TAX YEARS HAVE BEEN PROCESSED AND THE CORRECT COC IS SITTING IN 2020. THE CPA HAS BEEN NOTIFIED.   |
| 2021-179 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE CARRY OVER CREDIT NOT BEING CALCULATED CORRECTLY FOR BOTH 2018 AND 2019.  | REFUND APPROVED., TREASURY WARRANTED 03/02/21   |
| 2021-180 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE. WILL SEND MESSAGE TO REVIEW, CURRENTLY PENDING IN FRAUD MANAGER EVALUATION.  | BIT PROCESSED AND CORRECTED LINE 1, A REFUND IS BEING SENT AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-181 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO A W2 INCORRECTLY ADDING AN EXTRA DIGIT.   | FOURTH QUARTER PAYMENT RECEIVED AND POSTED TO TO THE ACCOUNT.   |
| 2021-182 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING THE ESTIMATED PAYMENTS THE DEPARTMENT SHOWS ON RECORD. WILL REVIEW.  | THE FILING STATUSES WERE EXPLAINED TO THE TAXPAYER. THE TAXPAYER SAID THAT THE PA RETURN FILED AS A PART-YEAR RESIDENT. SHE STATED THAT SHE IS FROM NJ BUT ATTENDING UNIVERSITY IN PA. SHE WENT ON TO SAY THAT SHE DID NOT RECEIVE ANY OF THE NOTICES PREVIOUSLY SENT. THERE IS NO RECORD OF ANY NOTICES BEING UNDELIVERABLE OR RETURNED FOR BAD ADDRESS. THE TAXPAYER NEEDS TO REVIEW THE RETURNS SHE FILED. DUE TO THIS BEING A RESIDENCY ISSUE AND THE ACCOUNT IS PASS THE ASSESSMENT PERIOD, IT WAS FILED THAT THE TAXPAYER WILL HAVE GO TO THE BOARD OF APPEALS. CLOSING CASE. |
| 2021-183 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF A LIABILITY. THE TAXPAYER SAID THAT SHE WAS EXPECTING A REFUND. A REVIEW OF THE ACCOUNT SHOWS THAT ADJUSTMENTS WERE MADE TO INCREASE THE TAXABLE INCOME AND REMOVE THE NJ OUT OF STATE CREDIT. THE PA-40 RETURN WAS FILED AS A FULL YEAR RESIDENT WHILE A NON-RESIDENT DE RETURN WAS SUBMITTED ALONG WITH A NJ PART-YEAR RETURN. |   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-184 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY 2019 RETURN / PAYMENT NOT POSTED. ORIGINALLY MAILED 07/20. ADVISED NOT POSTED TO DATE, CAN CHECK BACK IN 4 WEEKS.   | RECEIVED 2019 RETURN 06/11/21, STILL NO PAYMENT.<br><br>VP - I SPOKE TO THE TAXPAYER AND STATED WE HAVE NO RECORD OF RECEIVING A PAYMENT. I TOLD THE TAXPAYER SHE WOULD NEED TO SEND ANOTHER CHECK OR PAY ONLINE. IF SHE CHOOSES TO SEND A CHECK, I WILL PERSONALLY GO DOWN TO REVENUE TO GET THE CHECK AND DRIVE IT TO BIDM. I APOLOGIZED MULTIPLE TIMES AND LET THE TAXPAYER KNOW WE HAVE NO RECORD OF THE CHECK AND ALL OUR MAIL HAS BEEN PROCESSED.   |
| 2021-185 | THIS OFFICE RECEIVED A CALL FROM THE CPA QUESTIONING A REFUND FOR TAX YEAR 2019. CPA IS REQUESTING AN EXPEDITE. ADVISED WILL SEND A REQUEST TO BIT FOR REVIEW.  | REFUND APPROVED, MANAGER APPROVAL. ADVISED TO ALLOW THREE WEEKS.  |
| 2021-186 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IRATE ABOUT MY PATH. THE TAXPAYER ACCIDENTALLY MADE 2 PAYS FOR 2020 BUT THE PAYMENTS WERE APPLIED TO 2021. ADVSD TO SEND ME AN EMAIL GIVING ME PERMISSION TO REAPPLY PAYMENTS.  | CALLED TAXPAYER TO ADVISE ADJUSTMENT COMPLETE, NO ANSWER/ NO VM.  |
| 2021-187 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER WHO WAS IRATE. WANTS TO REQUEST A PAYMENT PLAN AND CAN NOT GET THROUGH VIA CEC. WILL SEND MESSAGE TO CEC TO RETURN CALL.  | EMAILED R BORDNER FOR PAYMENT ARRANGEMENT CALL BACK. CASE RESOLVED.   |
| 2021-188 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A BALANCE FOR TAX YEAR 2018. THE S CORP SENT IN A BAD CHECK BUT THE CPA IS CLAIMING ANOTHER PAYMENT WAS SENT IN, HE WILL FOLLOW UP WITH AN EMAIL OF THAT PAYMENT.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-189 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF A TAX LIABILITY. THE TAXPAYER SAID THAT BELIEVED THAT A PAYMENT REMITTED SATISFIED THE BALANCE. A REVIEW OF THE ACCOUNT SHOWS THAT THE PA-40 INCOME TAX RETURN WAS FILED REPORTED A LIABILITY HIGHER THAT THE AMOUNT THAT TAXPAYER SAID WAS REMITTED. | IT WAS EXPLAINED TO THE TAXPAYER HOW THE INCOME TAX RETURN WAS FILED. THERE IS NO RECORD OF ANY PAYMENTS BEING REMITTED TO THE DEPARTMENT. IT WAS ADVISED THAT THE TAXPAYER REVIEW HIS RETURN IF HE MAINTAINED COPY OF THE RETURN. THE TAXPAYER SAID THAT HE WOULD REVIEW THE RETURN AND CALL THE OFFICE BACK.<br><br>THIS CASE IS BEING ADMINISTRATIVELY CLOSED AS THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE AGAIN OR THE DEPARTMENT IN GENERAL. NO INFORMATION DISPUTING THE LIABILITY HAS BEEN SUBMITTED. THE LIABILITY REMAINS UNRESOLVED. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING IF A RETURN CALL IS RECEIVED FROM THE TAXPAYER. |
| 2021-190 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A NOTICE ABOUT TAX FORGIVENESS. TAXPAYER WILL FAX ME A COPY OF THE SP SCHEDULE.   | TAXPAYER SENT THE INFORMATION AND BIT ADJUSTED THE RETURN TO THE ORIGINAL FILING. TAXPAYER NOW DOES NOT HAVE A BALANCE AND A NOTICE WILL BE SENT FOR HIS RECORDS.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-191 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH COC FROM 2015 TAX YEAR. WILL SEND TO BIT FOR REVIEW, APPEARS A TAX EXAMINER IS ALREADY WORKING ON THIS R613507.  | LIABILITY RESOLVED. CARRY OVER CREDIT CORRECTED.   |
| 2021-192 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A CHECK FOR \$1.46 THAT WAS INTENDED FOR HIS MEDICINE AND IS NERVOUS THAT IT WILL FAIL FOR A BAD CHECK FEE. I WILL MONITOR THE PAYMENT ALONG WITH THE LEGISLATIVE OFFICE AND GO FROM THERE.  | CLOSING CASE AS IT HAS BEEN 3 MONTHS AND THE PAYMENT HAS NOT HIT THE SYSTEM.   |
| 2021-193 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A 2019 PA REFUND.  | CPA WAS NOTIFIED THE REFUND HAS BEEN PROCESSED AND SHOULD BE COMING WITHIN THE NEXT WEEK OR SO.  |
| 2021-194 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO CARRY OVER CREDIT FROM 2018 TO 2019 NOT BEING APPLIED.  | TAX YEARS 2018 AND 2019 AND HAVE BEEN PROCESSED AND THE CPA HAS BEEN NOTIFIED. THE COC IS A LITTLE LESS THAN REQUESTED BECAUSE OF SOME PENALTIES AND INTEREST IN TAX YEAR 2018.  |
| 2021-195 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT HOW SHE COULD REMIT PAYMENT FOR AN UNRESOLVED LIABILITY. THE TAXPAYER SAYS THAT A LIABILITY WAS CREATED AFTER THE DEPARTMENT ADDED INCOME TO HER RETURN. THE TAXPAYER WAS ADMIT THAT SHE NEVER RECEIVED THE K-1 INCOME SO SHE SHOULD NOT BE LIABLE FOR PAYMENT. A PETITION WAS FILED WILL BE BOARD OF APPEALS WAS FILED AND PER THEIR DECISION & ORDER, ONLY THE PENALTIES WERE ABATED. THE INTEREST AND INCOME SUSTAINED. | <p>THE TAXPAYER SAID THAT THE AMOUNT GIVEN TO HER BY THIS OFFICE WAS HIGHER THAN WHAT SHE WAS PREVIOUSLY TOLD. IT WAS EXPLAINED THAT THE DIFFERENCE WAS DUE TO THIS OFFICE GIVING HER THE TOTAL BALANCE. THE TAXPAYER HAS BALANCES IN ADDITION TO THE YEAR THAT SHE WAS INQUIRING ABOUT. IT APPEARS THAT PREVIOUS REPRESENTATIVES ONLY FOCUSED ON THE SINGLE YEAR. THE TAXPAYER ASKED IF AN EMAIL COULD BE SENT TO HER EXPLAINING HER PAYMENT OPTIONS.</p> <p>THE EMAIL WAS SENT TO THE TAXPAYER (2/18/21). THERE HAS BEEN NO FURTHER CONTACT FROM THE TAXPAYER. THIS OFFICE WILL CONTINUE ASSISTING THE TAXPAYER IF FURTHER REQUEST ARE RECEIVED. CLOSING CASE.</p> |
| 2021-196 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A PAYMENT NOT BE CREDITED TO THE ACCOUNT AND THE TAXPAYER NOW HAVING PENALTIES AND INTEREST.   | BIT FOUND THE PAYMENT AND ATTACHED IT TO THE ACCOUNT, TAXPAYER HAS BEEN NOTIFIED AND THE CORRECT COC IS NOW IN 2020  |
| 2021-197 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER IN REGARDS TO A DOMESTIC ABUSE CLAIM AND TRANSFERRING THE PAYMENT TO THE TAXPAYERS ACCOUNT INSTEAD OF THE SPOUSE TAKING CREDIT.  | AFTER DISCUSSION WITH OCC, BIT AND THE LEGISLATIVE OFFICE WE DEICED TO TRANSFER THE PAYMENTS TO THE TAXPAYER AND WRITE OFF THE BALANCE THAT HER EX-HUSBAND WOULD ACCRUE. THE DEPARTMENT INCORRECTLY REFUNDED HER ESTIMATED PAYMENTS TO HER EX-HUSBAND. WE FELT IT WAS BEST TO PROTECT HER TO WRITE OFF HIS BALANCE BECAUSE IF HE RECEIVES A BALANCE FROM US, HE MAY GO AFTER HER   |
| 2021-198 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO THE ESTATE NOT RECEIVING ITS 2019 REFUND YET. CPA WILL SEND ME THE APPROPRIATE DOCUMENTATION  | BIT AND TREASURY PROCESSED THE REFUND THE TRUST WAS NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-199 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SALES TAX NOTICES AND NOT UNDERSTANDING THEM.   | A SALES TAX REP REACHED OUT TO THE TAXPAYER AND SUCCESSFULLY ANSWERED THEIR QUESTIONS. TAXPAYERS ARE WITH A COLLECTION AGENCY AND NEED TO WORK WITH THEM TO GET THE PROBLEM RESOLVED.  |
| 2021-200 | THIS OFFICE RECEIVED CORRSPONDENCE FROM THE TAXPAYER VIA EMAIL WHICH INCLUDED LETTER FROM EMPLOYER, ID FOR TX. WILL FWD TO BIT FOR APPROVAL.  | REFUND IS SYSTEM APPROVED 03/23/21. WILL ADVISE TP TO ALLOW 3-4 WEEKS.   |
| 2021-201 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE THAT HAD NOT YET BEEN PROCESSED.   | BIT PROCESSED THE CORRESPONDENCE AND THE TAXPAYER HAS BEEN NOTIFIED THEY NO LONGER HAVE A BALANCE DUE.   |
| 2021-202 | THIS OFFICE RECEIVED A CALL FROM A TAXPAYER IN REGARDS TO HER 2019 RETURN NOT BEING ON FILE. TAXPAYER SENT IT MARCH 2020 BUT ITS STILL NOT ON THE SYSTEM, SHE WILL EMAIL ME ANOTHER COPY.   | TAX RETURN IS STILL NOT ON THE SYSTEM BUT ITS BEEN 7 MONTHS SINCE WE FIRST SPOKE AND THE TAXPAYER HAS YET TO EMAIL ME THE RETURN EITHER. I WILL REOPEN THE CASE IF THE TAXPAYER REACHES BACK OUT.  |
| 2021-203 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING WHY THE COC WAS REDUCED. ADVSD WILL HAVE TE CALL CPA BACK.   | BIT CALLED CPA TO EXPLAIN ADJUSTMENT.  |
| 2021-204 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAID THAT HE WAS CONFUSED BY THE LETTER BECAUSE HE STATED THAT AN ESTIMATED PAYMENT WAS PREVIOUSLY REMITTED. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN WAS SUBMITTED REPORTING NO PA WITHHOLDINGS OR ESTIMATED CREDITS. THERE IS NO A PAYMENT THE BASE TAX. | HOW THE ESTIMATED UNDERPAYMENT PENALTY IS ASSESSED WAS EXPLAINED TO MR. TAXPAYER. THE ESTIMATED PAYMENT SUBMITTED WAS FOR ANOTHER TAX YEAR. MR. TAXPAYER STATED THAT A PAYMENT WOULD BE REMITTED. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE.  |
| 2021-205 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE 3 YR STATUTE. DEPARTMENT REQUESTED W2 FOR 2015 TAX YEAR. TAXPAYER STATED NEVER RECEIVED NOTICE. ADVSD WILL REVIEW TO ENSURE NO DEPARTMENT ERROR.   | EMAILED CPA TO ADVISE THAT THIS OFFICE DOES NOT HAVE THE AUTHORITY TO WAIVE THE 3YR STATUTE OF LIMITATIONS.  |
| 2021-206 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING HER REFUND. PER REVIEW CORR REVIEWED BUT REFUND NEVER APPROVED. WILL SEND MESSAGE TO BIT TO EXPEDITE.   | REFUND IS SYSTEM APPROVED.   |
| 2021-207 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT A PAYMENT REMITTED TO THE DEPARTMENT. THE TAXPAYER SAID THE AUTHORIZED A PAYMENT TO BE MADE TO THE DEPARTMENT. A PAYMENT HE DO HAVE TO BE MADE BECAUSE SHE WAS FILED AN EQUAL RETURN.   | THE TAXPAYER SAID THAT A TAX SOFTWARE WAS USED TO PREPARER THE RETURN. IT WAS EXPLAINED THAT THE PAYMENT COULD HAVE UNKNOWNING BEEN SUBMITTED. IT THE EQUAL RETURN IS PROCESSED AS FILED THEN A REFUND SHOULD BE ISSUED TO HER. IT WAS ADVISED THAT SHE CONTACT THE SOFTWARE COMPANY FOR MORE DIRECTION. THE TAXPAYER SAID THAT SHE WOULD DO THAT. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-208 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING THE STATUS OF THEIR REFUND. WILL REVIEW AND RETURN CALL WITH FINDINGS.   | EMAIL TAX PAYER ADVISING TO RESPOND TO HOLD CODE 730. NO RESPONSE RECEIVED, CASE CLOSED.   |
| 2021-209 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAID THAT THE NOTICE WAS CONFUSING BECAUSE SHE BELIEVE THAT THE TAX LIABILITY WAS ALREADY PAID IN FULL. A REVIEW OF THE ACCOUNT SHOWS THAT THE BASE TAX HAS BEEN SATISFIED. THE BALANCE REMAINING IS ESTIMATED UNDERPAYMENT PENALTY (EUP).  | IT WAS EXPLAINED TO MRS. TAXPAYER WHAT THE UNDERPAYMENT PENALTY IS AND HOW IT IS CALCULATED. MRS. TAXPAYER SAID THAT TAX SOFTWARE USED DID NOT MENTION THAT A THERE WOULD BE A UNDERPAYMENT. MRS. TAXPAYER SAID THAT HER HUSBAND TOOK A PENSION WITHHDRAW. MRS. TAXPAYER SAID THAT A PAYMENT WOULD BE REMITTED. A REVIEW OF THE ACCOUNT SHOWS THAT A PETITION HAS BEEN REMITTED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.  |
| 2021-210 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER REQUESTING ASSISTANCE WITH OBTAINING HER W2. WILL CALL TAXPAYER TO ADVISE.  | TAXPAYER NEVER RESPONDED TO EMAIL.   |
| 2021-211 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO HIS REAP CREDIT BEING DENIED. CPA CALLED AS WELL AND WILL FAX OVER THE INFORMATION.  | BIT REVIEWED THE CORRESPONDENCE AND THE TAXPAYERS REFUND HAS BEEN APPROVED. THE CPA HAS BEEN CONTACTED WITH THE UPDATE.  |
| 2021-212 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING A BILLING NOTICE RECEIVED. TAXPAYER CLAIMED IRC 529 LINE 10, DEPARTMENT NEVER GAVE CREDIT. PER REVIEW, TAXPAYER OMITTED SCHEDULE "O". ADVISED TO SEND TO MY ATTENTION, WILL HAVE REVIEWED.   | RETURN ADJUSTED, NO LIABILITY DUE.   |
| 2021-213 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A LETTER SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE LETTER ADVISED OF A UNRESOLVED LIABILITY. THE TAXPAYER SAID THAT HE WAS CONFUSED BY THE LETTER BECAUSE HE SAID THAT HE IS W-2 EMPLOYEE AND THAT PA WITHHOLDING ARE TAKEN OUT OF HIS PAY. A REVIEW OF HIS ACCOUNT SHOWS THAT THE PREPARER OF THE TAX RETURN DID NOT LIST ANY AMOUNT ON WITHHOLDING LINE. | <p>THE REASON FOR THE DEPARTMENT SENDING THE NOTICE WAS EXPLAINED TO THE TAXPAYER. A COPY OF THE ACTUAL W-2 WAS SUBMITTED WITH THE RETURN. THEREFORE AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR AN ADJUSTMENT TO MADE.</p> <p>AN EMAIL (3/8/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE TAX RETURN FOR A DETERMINATION AS TO WHETHER AN ADJUSTMENT CAN BE MADE TO THE ACCOUNT. THIS OFFICE WITH AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE PA WITHHOLDING AMOUNT HAS BEEN ADDED TO THE TAX RETURN. THE ADJUSTMENT CREATED AN EQUAL RETURN. THERE IS NO LONGER A LIABILITY SHOWING ON THE ACCOUNT. A TELEPHONE CALL AND VOICEMAIL (3/9/21) WAS MADE OUT TO THE TAXPAYER EXPLAINING THE ACCOUNT HAS BEEN ADJUSTED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-214 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING HOW TO SEND MIL ORDERS. WILL EMAIL EMAIL ADDR.  | FWD EMAIL ADDRESS FOR MIL ORDER WHEN RETURN SENT ELECTRONICALLY.  |
| 2021-215 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REFUND FOR 2019 TAX YEAR.   | REFUND IS SYSTEM APPROVED.  |
| 2021-216 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE ESTIMATED UNDERPAYMENT PENALTY (EUP). WILL CALL BACK TO ADVISE.   | SPOKE WITH TAXPAYER ADVISED EUP ASSESSED DUE TO NO QUARTERLY PAYS. TAXPAYER UNDERSTOOD.   |
| 2021-217 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A LETTER SENT BY THE DEPARTMENT. THE LETTER ADVISING A OUTSTANDING LIABILITY. MR. TAXPAYER SAID THAT HE BELIEVED THAT THE ISSUED INVOLVED A CARRY OVER CREDIT AND EXTENSION OF TIME TO FILE FROM A PREVIOUS YEAR. A REVIEW OF THE ACCOUNT SHOWS THAT THE AVAILABLE CARRY FORWARD CREDIT WAS LOWER AS PORTION OF IT WENT TOWARD A BALANCE FOR ANOTHER YEAR. | IT WAS EXPLAINED TO MR. TAXPAYER WHY THE LIABILITY IS VALID. THE EXTENSION OF TIME TO FILE WAS ALLOWED IN THE PREVIOUS YEAR. AFTER THE ADJUSTMENT THE PENALTY AND INTEREST CHANGED. A REFUND WAS ISSUED. MR. TAXPAYER SAID THAT HE WAS REVIEW HIS RECORDS TO SEE IF THE REFUND WAS CASHED. THERE APPEARS TO BE NO OTHER ADJUSTMENT NECESSARY. CLOSING CASE. |
| 2021-218 | THIS OFFICE RECEIVED AN EMAIL AND VM FROM THE TAPAYER QUESTIONING THE LIEN SATISFACTION NOTICE. CONTENTED NEVER RECEIVED. WILL SEND COPY.   | SENT MAIL REQUEST TO LOBBY.   |
| 2021-219 | THIS OFFICE RECEIVED A PHONE CALL FROM CPA QUESTIONING THE EUP. WILL CHECK IN SAFE HARBOR RULE.   | SAFE HARBOR RULE WOULD NOT APPLY. SAFE HARBOR RULE REQUIRES THE TAXPAYER TO MAKE ALL FOUR QUARTERLY ESTIMATED PAYMENTS, TAXPAYER MADE THE 2ND, 3RD, 4TH., MISSED THE 1ST.   |
| 2021-220 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO BEING A NC RESIDENT BUT BEING TAXED IN PA   | I EXPLAINED TO THE TAXPAYER THAT HE DOES NOT NEED TO FILE AS HE IS A NC RESIDENT AND DOES NOT WORK IN PA. THE ISSUE WAS HE MOVED IN 2018 AND LOCAL TAX WAS STILL BE TAKEN FROM PA. TAXPAYER UNDERSTANDS GOING FORWARD.  |
| 2021-221 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REGARDS TO NEEDED A 2020 PA FORM.   | THE FRONT OFFICE IS SENDING A BOOKLET AND THE TAXPAYER SHOULD RECEIVE IT IN 7-10 DAYS.  |
| 2021-222 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A NOTICE RECEIVED BY THE TAXPAYER.  | BIT REPROCESSED THE RETURN AND THE TAXPAYER HAS A ZERO BALANCE, TAXPAYER HAS BEEN CONTACTED.  |
| 2021-223 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A NOTICE.   | TAXPAYER HAD EUP BECAUSE HE HAD A 1099 WITH NO WITHHOLDING OVER \$8,000. TAXPAYER UNDERSTOOD THE NOTICE AND WILL PAY THE REMAINING AMOUNT ONLINE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-224 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER SEEKING ASSISTANCE WITH RESOLVING AN ISSUE REGARDING AN OUTSTANDING LIABILITY. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS COMING FROM A JOINTLY FILED RETURN. THE TAXPAYER SAYS THAT HIS FORMER SPOUSE WORKED IN NJ AND HE BELIEVES THAT HER INCOME IS THE REASON FOR THE BALANCE. PER THEIR DIVORCE DECREE, THEY WERE BOTH ORDER TO PAID 50 PERCENT OF THE LIABILITY. THE TAXPAYER SAYS THAT HE HAS PAID HIS PORTION BUT HIS FORMER SPOUSE IS REFUSING TO PAY HERS. HE IS ATTEMPT TO LEARN WHAT ARE HIS OPTIONS. | A REPLY EMAIL (2/23/21) WAS SENT TO THE TAXPAYER ADVISING THAT HE CAN CONSIDER FILING FOR INNOCENT SPOUSE RELIEF. A COPY OF THE IS PACKET WAS SEND WITH THE REPLY EMAIL. THE TAXPAYER WILL BE LIABLE FOR PAYMENT IF RELIEF CANNOT BE GRANTED.<br><br>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF RECEIVED A REPLY OR TELEPHONE FROM THIS TAXPAYER SINCE THE RESPONSE EMAIL SENT BY THIS OFFICE. ADDITIONALLY, THIS IS NO RECORD OF THIS TAXPAYER CONTACTING THE DEPARTMENT. THIS OFFICE WILL CONTINUE TO ASSIST THE TAXPAYER IF FURTHER CONTACT IS MADE. |
| 2021-225 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY SHE IS RECEIVING A BILL. PER REVIEW, DEPARTMENT ADDED SPOUSAL INCOME. CANNOT FIND SPOUSE, WILL SEND TO BIT FOR REVIEW.   | !099R CODE 4 DEATH BENEFIT WAS ADDED TO THE TAXPAYERS ELIGIBILITY INCOME WHEN DETERMINING TAX FORGIVENESS.   |
| 2021-226 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE 2018 AND 2019 RETURNS NOT YET PROCESSED.  | BIT PROCESSED THE CARRY OVER CREDIT AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-227 | THIS OFFICE RECEIVED AN EMAIL FROM A CPA IN REGARDS TO THE 2018 AND 2019 REFUND NOT BEING PROCESSED.   | BIT PROCESSED BOTH TAX YEARS AND THE CORRECT COC IS NOW IN 2020, THE CPA WAS NOTIFIED.   |
| 2021-228 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE THAT WAS NOT YET REVIEWED FROM NOVEMBER.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-229 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE RESIDENT CREDIT. ADVISED REDUCE DUE TO NO NJ RETURN. ADVISED CAN SEND NJ RETURN TO MY ATTENTION WILL HAVE REVIEWED.   | REFUND HAS BEEN APPROVED, COC TO 2020 CORRECTED. LVM WITH CPA ADVISING.  |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-230 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT STATUS OF THE RETURN REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT SHE HAS CONTACTED THE DEPARTMENT ON MULTIPLE OCCASIONS AND WAS ASKED TO ALLOW MORE TIME FOR REVIEW. IT APPEARS THAT THE INCORRECT INCOME WAS REPORTED ON THE RETURN. | AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR THE ACCOUNT TO BE REVIEWED TO DETERMINE IF THE REFUND CAN BE ISSUED.<br><br>A TELEPHONE CALL (3/9/21) WAS PLACED OUT TO THE TAXPAYER TO EXPLAIN THE STATUS OF THE ACCOUNT. THE TAXPAYER SAID THAT COULD NOT SPEAK AT THE MOMENT AND CALL THE OFFICE LATER. A REVIEW OF THE ACCOUNT SHOWS THAT AN ADJUSTMENT WAS MADE TO CREATE AN EQUAL RETURN.<br><br>A RETURN CALL (3/9/21) AND IT WAS EXPLAINED THAT AN ADJUSTMENT WAS MADE TO THE ACCOUNT THAT CREATED AN EQUAL RETURN. THE FEDERAL AND NOT THE STATE WAGE AMOUNT WAS REPORTED ON THE RETURN. IT WAS EXPLAINED THAT PA UNLIKE NY TAXES RETIREMENT CONTRIBUTIONS AT THE TIME THEY ARE MADE. THE TAXPAYER BECAME IRATE AND SAID THAT SHE WOULD BE CONTACTING HER ACCOUNTANT AND ENDED THE CALL.<br><br>THIS CASE IS BEING CLOSED AS THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE CONVERSATION HELD WITH THIS OFFICE. PLEASE SEE PREVIOUS NOTES. |
| 2021-231 | THIS OFFICE RECEIVED A PHONE CALL FROM THE DAUGHTER OF THE DECEASED ABOUT A BALANCE IN TAX YEAR 2018.  | I EXPLAINED TO THE DAUGHTER THAT THE BALANCE WAS BECAUSE A REFUND WAS SENT PRIOR TO THE AMENDED RETURN. TAXPAYER UNDERSTOOD AND WILL PAY THE BALANCE DUE.   |
| 2021-232 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENTS 2018 AND 2019 COC NOT BEING PROCESSED CORRECTLY.  | BIT STRAIGHTENED OUT THE CARRY OVER CREDIT FOR 2018 AND 2019 AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-233 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A CARRY OVER CREDIT ISSUE FOR 2018 AND 2019.  | BIT PROCESSED 2018 AND 2019 AND THE CORRECT COC IS IN TAX YEAR 2020, THE CPA HAS BEEN NOTIFIED.   |
| 2021-234 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE IN TAX YEAR 2019.  | I EXPLAINED TO THE TAXPAYER THAT WE NEVER RECEIVED A PAYMENT FOR THE BALANCE DUE. TAXPAYER WILL GET WITH HR BLOCK AND IF THEY DID MAKE A PAYMENT IN THE PAST, THEY WILL SEND ME A COPY OF THE CANCELLED CHECK. CLOSING CASE UNLESS I HEAR SOMETHING BACK FROM THE TAXPAYER.   |
| 2021-235 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE CARRY OVER CREDIT NOT BEING APPLIED CORRECTLY.  | BIT PROCESSED 2018 AND 2019 AND THE CORRECT COC IS SITTING IN 2020. CPA HAS BEEN NOTIFIED.  |
| 2021-236 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS THE CARRY OVER CREDIT NOT BEING PROPERLY CREDITED FOR TAX YEAR 2018 AND 2019  | BIT PROCESSED 2018 AND 2019 AND THE REQUESTED CARRY OVER CREDIT IS NOW IN 2020. THE CPA HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-237 | THIS OFFICE RECEIVED A TELEPHONE FROM THE TAXPAYER'S REPRESENTATIVE REGARDING THE LIABILITY SHOWING ON THE ACCOUNT. THE REPRESENTATIVE SAID THAT AFTER CONSULTING WITH THE TAXPAYER IT WAS DETERMINED THAT A TAX RETURN HAD NOT BEEN FILED FOR THE TAX YEAR. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN SHOWING ON THE SYSTEM WAS CREATED BY THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY). THE REPRESENTATIVE SAID THE INCOME LISTED ON THE RETURN IS INCORRECT. | IT WAS EXPLAINED THAT AN ACTUAL RETURN SHOULD BE FILED WITH THE DEPARTMENT TO CORRECT THE REPORTED INCOME. HOWEVER BASED ON HOW FAR THE ACCOUNT HAS TRACKED, THE RETURN WOULD NEED TO BE SUBMITTED TO THE BOARD OF APPEALS. THE REPRESENTATIVE UNDERSTOOD BUT ALSO WANTED TO SPEAK WITH SOMEONE FROM THE BDRA. BDRA'S TELEPHONE NUMBER WAS PROVIDED. THE REPRESENTATIVE CONTACTED THIS OFFICE AND ADVISED THAT SHE WAS UNABLE TO SPEAK WITH ANYONE. AN EMAIL WILL BE SENT TO BDRA ASKING FOR SOMEONE TO DISCUSS THE ACCOUNT WITH HER. THE EMAIL IS BEING SENT ON (2/23/21). |
| 2021-238 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE CARRY OVER CREDIT NOT BEING PROPERLY CREDITED.  | BIT PROCESSED THE 2018 AND 2019 RETURNS AND THE CPA WAS NOTIFIED THE AMOUNT OF COC THAT WAS IN TAX YEAR 2020.   |
| 2021-239 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER WITH A COPY OF THE CANCELLED CHECK FOR A MISAPPLIED PAYMENT. WILL FOR TO BIT FOR ADJUSTMENT.   | PAYMENT APPLIED   |
| 2021-240 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER WITH A COPY OF THE CANCELLED CHECK FOR A MISAPPLIED PAYMENT. WILL FOR TO BIT FOR ADJUSTMENT.   | PAYMENT APPLIED.  |
| 2021-241 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A BALANCE THAT THE TAXPAYERS CLAIMED TO ALREADY HAVE PAID.  | TAXPAYERS HAD TWO REFUNDS SENT TO THEM FOR TAX YEAR 2019 BEFORE THE AMENDED RETURN WAS PROCESSED. BALANCE DUE IS VALID AND THE CPA UNDERSTOOD.  |
| 2021-242 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO FILING A PTR RETURN IN PERSON.   | I SENT THE TAXPAYER A LIST OF ALL THE DISTRICT OFFICES AND PHONES NUMBERS SO THEY CAN MAKE AN APPOINTMENT TO FILE A CLAIM.  |
| 2021-243 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING AN LIABILITY. TAXPAYER IS STATING THAT THE INCOME THE DEPARTMENT ADDED WAS A SCHOLARSHIP.  | CORRECTED LIABILITY, REMOVE INCOME FROM SCHOLARSHIP. CALLED TAXPAYER TO ADVISE.   |
| 2021-244 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN UNEMPLOYMENT CLAIM AND LOOKING FOR SOME HELP.   | I HAD A REP FROM LABOR AND INDUSTRY CALL THE TAXPAYER AND POINT THEM IN THE DIRECTION WITH THEIR CLAIM.   |
| 2021-245 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A LIABILITY DISPUTE. THE TAXPAYER DOUBLE TAXED THEMSELVES BY PUTTING THE LIABILITY ON THE USE TAX LINE. HE WILL SEND ME AN EMAIL ABOUT THE MISTAKE SO I CAN SEND FOR PROCESSING.   | BIT ADJUSTED THE RETURN AND THE TAXPAYER NOW HAS A ZERO BALANCE. TAXPAYER WAS CONTACTED AND WILL BE RECEIVING AN UPDATED NOTICE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-246 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THEIR INCOME TAX FILING. THE TAXPAYER SAYS THAT SHE IS A MD RESIDENT WORKING IN PA. HER EMPLOYER WILL NOT STOP WITHHOLDING PA TAXES. THE TAXPAYER SAYS THAT THIS CREATES A PROBLEM BECAUSE WHEN SHE FILES HER MD RESIDENT RETURN SHE OWED MONEY TO MD. A REVIEW OF THE ACCOUNT SHOWS THAT AN EQUAL RETURN WAS FILED.   | IT WAS EXPLAINED THAT THE TAXPAYER MAY BE ABLE TO SUBMIT A REV-419, EMPLOYEE'S NONWITHHOLDING APPLICATION CERTIFICATE, TO POSSIBLY HAVE THE EMPLOYER STOP WITHHOLDING PA TAXES AND WITHHOLD MD TAXES. THERE WAS ALSO DISCUSSION ABOUT THE TAXPAYER REVIEWING HER PAST RETURN TO DETERMINE IF THEY CAN BE AMENDED TO REQUEST A FULL REFUND OF THE WITHHOLDING AMOUNT FROM PA. THERE APPEARS TO BE NO FURTHER ASSISTANCE REQUIRED AT THIS TIME. CLOSING CASE.  |
| 2021-247 | THIS OFFICE RECEIVED THE REV-56 VIA INTERFACE QUESTIONING WHAT SHOULD BE ENTERED. WILL EMAIL TAXPAYER WITH INFO.  | CASE IS BEING RESOLVED BY CHIEF IN EMPLOYER TAX.   |
| 2021-248 | THIS OFFICE RECEIVED A PHONE CALL ABOUT A TAXPAYER NOT RECEIVING THEIR 2019 REFUND YET.   | BIT PROCESSED THE REFUND AND THE TAXPAYERS HAS BEEN NOTIFIED.  |
| 2021-249 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN ADJUSTMENT TO HER CLIENTS 2019 LINE 4 INCOME. SENDING TO BIT TO BE LOOKED AT.  | BIT ADJUSTED THE RETURN BACK TO THE ORIGINAL FIGURES AND THE CPA WAS NOTIFIED  |
| 2021-250 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISING OF AN OUTSTANDING LIABILITY. MR. TAXPAYER SAID THAT HE BELIEVE THAT THE LIABILITY WAS PREVIOUS PAID. HE WORKS IN NY AND NORMALLY TAKES A RESIDENT CREDIT ON THE PA RETURN FOR TAXES PAID TO THAT STATE. A REVIEW OF THE PA RETURN SHOWS THAT WHILE A SCHEDULE G-L AND NY NON-RESIDENT WERE SUBMITTED, NO CREDIT IS BEING ALLOWED BECAUSE IT WAS LISTED ON THE INCORRECT LINE. | <p>THE REASON FOR THE NOTICE AND THE FACT THAT THE OUT OF STATE CREDIT WAS LISTED ON THE INCORRECT LINE. AN EMAIL WILL NEED TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.</p> <p>A RETURN CALL (2/26/21) WAS PLACED OUT TO MR. TAXPAYER IN RESPONSE TO A CALL RECEIVED TO HIM EARLIER. IT WAS ADVISED THAT THE ACCOUNT IS STILL UNDER REVIEW.</p> <p>AN EMAIL (3/8/21) HAS BEEN SENT ASKING FOR THE ACCOUNT TO BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE OUT OF STATE CREDIT HAS BEEN CORRECTLY AND APPLIED TO THE PROPER LINE OF THE PA-40 RETURN. THERE WAS A SMALL MISCALCULATION OF THE TAX LIABILITY DONE BY THE TAXPAYER HOWEVER THE ACCOUNT IS STILL PAID IN FULL. A TELEPHONE CALL (3/10/21) WAS PLACED OUT TO MR. TAXPAYER AND THE STATUS OF THE ACCOUNT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR ASSISTANCE NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-251 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAID THAT THE INCOME TAX RETURN WAS FILED REQUESTING A REFUND. AFTER AN INITIAL NOTICE, IT SAID THE HE DETERMINE THAT THE SCHEDULE O AMOUNT HAS NO BEING REFLECTED ON THE RETURN. HE CONTACTED AND SPOKE WITH SOMEONE FROM THE DEPARTMENT WHO STATED THAT A REQUEST WOULD BE MADE TO HAVE THE ACCOUNT REVIEWED TO DETERMINE IF THE AMOUNT COULD BE APPLIED. THERE IS NO RECORD OF SUCH AN ADJUSTMENT BEING MADE. | <p>AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR A DETERMINATION AS TO WHETHER THE SCHEDULE O DEDUCTION CAN BE ALLOWED. IT WAS EXPLAINED TO MR. TAXPAYER THAT ADDITIONAL INFORMATION WILL BE REQUESTED IF NEEDED.</p> <p>PER THE RESPONSE FROM BIT, THE TAX RETURN HAS BEEN ADJUSTED TO ALLOW THE SCHEDULE O DEDUCTION. THE ADJUSTMENT RESULTED IN AN OVERPAYMENT THAT SHOULD BE ISSUED AS A REFUND. THERE IS RECORD OF AN ESTIMATED PAYMENT THAT WAS NOT ORIGINALLY CLAIMED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A VOICEMAIL AND TELEPHONE CALL WAS RECEIVED FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER WAS CONCERNED THAT HE WAS NOT RECEIVING CREDIT FOR THE PAYMENT REMITTED BASED ON THE ORIGINALLY FILED RETURN. THE ACCOUNT WAS REVIEWED AND IT WAS ADVISED THAT THE PAYMENT WILL BE REFUND ALONG WITH THE ADJUSTED OVERPAYMENT. MR. TAXPAYER WILL ALLOW TIME TO RECEIVE THE REFUND.</p> <p>NOTES ON PATH SHOW THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NEEDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-252 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING THE REFUNDS FOR TAX YEAR 2018 AND 2019. WILL REVIEW.  | 2018 REFUND SYSTEM APPROVED 03-10-21, 2019 APPROVED, REFUND CHECK MAILED 10/26/20.   |
| 2021-253 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER INQUIRING WHETHER IT IS REQUIRED TO SUBMIT COPIES OF 1099'S ISSUED FROM THE SOCIAL SECURITY ADMINISTRATION. THE TAXPAYER IS ASKING THE QUESTION BECAUSE THE DEPARTMENT OF REVENUE IS NO LONGER ISSUING W-2 WAGE STATEMENTS.   | AN REPLY EMAIL (2/25/21) WAS SENT ADVISING THAT IT IS NOT REQUIRED FOR SOCIAL SECURITY ADMINISTRATION (SSA-1099) BE SUBMITTED WITH THE PA INCOME TAX RETURN. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT T HIS TIME. CLOSING CASE.  |
| 2021-254 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER IN REGARDS TO TRYING TO REFINANCE HIS HOUSE AND RECORDS ARE SHOWING HE STILL HAS A BALANCE DUE. TAXPAYER WILL EMAIL ME THE INFORMATION AS I DON'T SEE A BALANCE DUE IN PAST YEARS.  | SENT AN EMAIL TO THE TAXPAYER THAT ALL BALANCES 2018 AND PRIOR HAVE BEEN PAID AND I GAVE AN UPDATED BALANCE FOR TAX YEAR 2019.   |
| 2021-255 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A REFUND NOT YET BEING PROCESSED.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-256 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THAT WAS INTENDED FOR THE IRS.                           | LEFT A VOICEMAIL TO SEE IF I CAN EMAIL IT BACK.<br><br>CLOSING CASE AS THE TAXPAYER HAS NOT REACHED BACK OUT TO ME. I WILL SEND THE INFORMATION IF THE TAXPAYER CONTACTS ME AGAIN. |
| 2021-257 | THIS OFFICE RECEIVED AN IRS INJURED SPOUSE CLAIM THROUGH THE MAIL.                                    | TALKED TO TP AND HE WILL CALL ME BACK. TAXPAYER SENT ANOTHER IRS INJURED SPOUSE CLAIM. I TALKED TO THE TAXPAYER AND LET HIM KNOW IT NEEDS TO GO TO THE IRS.                        |
| 2021-258 | THIS OFFICE RECEIVED A CHECK IN THE MAIL.   | WE WILL SEND THE CHECK TO BE PROCESSED AND CREDITED TO THE ACCOUNT.  |
| 2021-259 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO NRK WH NOT BEING APPLIED TO THE 2018 RETURN. | BIT PROCESSED THE WH AND THE CPA HAS BEEN NOTIFIED THAT THE TAXPAYER NO LONGER HAS A BALANCE DUE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-260 | <p>THIS OFFICE RECEIVED AN REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT THE DEPARTMENT ADVISED HER INCOME TAX RETURN WAS NOT SUBMITTED TIMELY. THE TAXPAYER SAYS THAT TAXPAYERS SAYS THAT SHE IS IN NEED OF THE REQUESTED REFUND. IT IS CURRENTLY UNSURE OF WHICH TAX YEAR THE TAXPAYER IS REFERRING TO. TAX YEAR 2017 IS THE LAST YEAR THE DEPARTMENT HAS RECORD OF RECEIVING FROM THE TAXPAYER. THIS RETURN WAS RECEIVED DURING THE TIME PERIOD REFERENCED IN THE REV-556. THERE ARE NOTES IN WHICH THE DEPARTMENT REQUESTED ADDITIONAL INFORMATION TO VERIFY INFORMATION LISTED ON THE RETURN. THE TAXPAYER ONLY RESPONDED WITH A PORTION OF THE REQUESTED INFORMATION. THE YEAR SHOWS A LIABILITY.</p> | <p>THE TAXPAYER WILL HAVE TO BE CONTACTED TO DETERMINE WHICH TAX RETURN SHE IS REFERRING TO.</p> <p>AN TELEPHONE (3/10/21) WAS PLACED OUT TO THE TAXPAYER TO INQUIRE ABOUT THE REASON FOR THE REV-556. IT WAS EXPLAINED THAT THE REQUEST WAS SENT FOR TAX YEARS 2016 AND 2017. THE NOTES FOR BOTH YEARS WERE REVIEWED AND EXPLAINED. IT WAS ASKED FOR HER DEPENDENTS' INFORMATION (SOCIAL SECURITY CARDS &amp; BIRTH CERTIFICATES) BE SUBMITTED TO THIS OFFICE. PROVIDED EMAIL ADDRESS. THE TAXPAYER ALSO STATED THAT SHE HAS NOTICES STATED THAT SOME RETURNS WERE FILED PAST THE STATUE OF LIMITATIONS.</p> <p>THE TAXPAYER EMAILED (3/10/21) INFORMATION TO THIS OFFICE FOR REVIEW.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE OLDEST TAX YEAR PROCESSED AS REQUESTED. THE REFUND THEN OFFSET TO AN OLDER LIABILITY. THE LIABILITY WAS THE RESULT OF A SFR RETURN CREATED BY THE DEPARTMENT. AN ACTUAL RETURN WAS EVENTUALLY SUBMITTED. THIS RETURN WAS FILED AS AN EQUAL RETURN AND AFTER IT WAS PROCESSED, THE OFFSET THEN OFFSET TO THE IRS. AN ADJUSTMENT TO THE MOST RECENT YEAR WOULD APPEAR TO CREATE AN OVERPAYMENT. THE TAXPAYER ALSO ASKED IF THIS OFFICE COULD REVIEW HER DAUGHTER'S RETURN. THE TAX YEARS IN QUESTIONS WERE FILED AFTER THE 3 YEAR STATUE OF LIMITATIONS. THE OLDEST YEAR WAS PETITIONED TO THE BOARD OF APPEALS FOR REFUND. THE REQUEST WAS DISMISSED. A EMAIL TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT (3/26/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT (3/29/21), THE ADJUSTMENT THAT COULD BE DONE HAVE BEEN MADE. AN OVERPAYMENT FOR THE MOST RECENT YEAR HAS BEEN PROCESSED. THE ACCOUNT WILL BE MONITORED TO DETERMINE IF IT IS ISSUED. THIS OFFICE WILL ATTEMPT TO CONTACT THE TAXPAYER AND EXPLAIN THE STATUS OF THE ACCOUNT.</p> <p>THERE IS NO RECORD OF RECEIVING A REPLY EMAIL FROM IN RESPONSE TO THE EMAIL SENT (4/6/21). PLEASE SEE ALL PREVIOUS NOTES. THIS OFFICE HAS ONLY BEEN ABLE TO PROVIDE PARTIAL ASSISTANCE TO THE TAXPAYER.</p> |
| 2021-261 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HAVING A PA 40 MAILED.</p>  | <p>I SENT FOR 5 TO BE MAILED OUT AS REQUESTED.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-262 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE MAIL FOR THE TAXPAYERS' CPA REGARDING ESTIMATED UNDERPAYMENT PENALTY ASSESSED AGAINST THE TAXPAYER FOR TWO SEPARATE YEARS. THE PENALTY IS AFFECTING THE CARRY OVER CREDIT AVAILABLE TO BE CLAIMED IN THE FOLLOWING YEAR. THE CPA SAYS THAT INFORMATION DISPUTING THE CREDIT AND EUP PENALTY SHOWING ON THE ACCOUNT. THE CPA SAYS THAT THERE IS NO RECORD OF THE RESPONSES BEING ACKNOWLEDGED. A REVIEW OF THE ACCOUNT SHOWS THAT THE DEPARTMENT IS CALCULATING A PENALTY HIGHER THAN THE CPA/TAXPAYERS. THE CARRY OVER CREDIT IS LOWER AND THE FOLLOWING YEAR SHOWS A LIABILITY. | AN EMAIL (3/10/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXPAYERS ASKING FOR SOMEONE TO REVIEW TO TAXPAYERS' ACCOUNT AND DETERMINE IF ANY ADJUSTMENTS SHOULD BE MADE TO THE EUP PENALTY. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE EUP PENALTY FOR THE TWO TAX YEARS HAS BEEN ADJUSTED TO THE AMOUNTS CALCULATED BY THE TAXPAYER/CPA. THE CARRY OVER CREDIT HAVE RE-PROCESSED AND A SMALL REFUND IS BEING ISSUED FOR THE MOST RECENT YEAR.<br><br>A TELEPHONE CALL (3/18/21) WAS PLACED OUT THE CPA EXPLAINING THE ABOVE INFORMATION. THERE APPEARS TO BE NO OTHER ADJUSTMENTS TO THE ACCOUNT. CLOSING CASE. |
| 2021-263 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A REFUND NOT ISSUED.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-264 | THIS OFFICE RECEIVED FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, FROM THE TAXPAYER THROUGH THE MAIL. MR. TAXPAYER IS LISTED AS THE INJURED SPOUSE. THE FORM 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE ONLY HAS JURISDICTION PA PERSONAL INCOME TAX AND INHERITANCE TAX MATTERS THAT HAVE NOT BEEN RESOLVED THROUGH NORMAL ADMINISTRATIVE MEANS. NO RECORD COULD BE FOUND OF EITHER TAXPAYER ANYWHERE ON THE SYSTEM.   | THIS OFFICE WOULD NORMALLY WOULD ATTEMPT TO RETURN THE FORM TO THE TAXPAYERS SO THAT IT MAY BE SUBMITTED TO THE NATIONAL (FEDERAL) OFFICE OF TAXPAYERS' RIGHTS ADVOCATE. HOWEVER THE TAXPAYERS' CONTACT INFORMATION IS UNKNOWN AND AGAIN THERE IS NO RECORD OF EITHER TAXPAYER ON THE SYSTEM. THEREFORE THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THIS OFFICE WILL CONTINUE TO PROVIDE ASSISTANCE IF A RETURN CALL IS RECEIVED.   |
| 2021-265 | THIS OFFICE RECEIVED BOTH A PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION, W-2 AND PA SCHEDULE C THROUGH THE MAIL FROM THE TAXPAYERS. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE ON THE 8379. THERE IS NO RECORD OF THE OF PA INCOME TAX RETURN ON THE SYSTEM AS OF (2/25/21). THE 8379 WILL REMAIN WITH THIS OFFICE AND ONLY BE SUBMITTED TO THE BUREAU OF INDIVIDUAL TAXES ONCE THE TAX RETURN IS ON THE SYSTEM.  | THE PA-8379 HAS BEEN FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES ON (3/9/21). THIS OFFICE WILL AWAIT A REPLY.<br><br>THE PA-8379 HAS BEEN REVIEWED AND PROCESSED. THE INCOME TAX RETURN HAS BEEN SEPARATED. THIS OFFICE WILL REMAIN OPEN UNTIL IT CAN BE VERIFIED THAT THE REQUESTED REFUND IS ISSUED.<br><br>NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ASSISTANCE OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.  |
| 2021-266 | THIS OFFICE RECEIVED A PHONE CALL ABOUT MAILING A PA40 BOOK.  | I ORDERED ONE FOR THE TAXPAYER THAT SHOULD GO OUT IN 7-10 DAYS.   |
| 2021-267 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE OTRA INTERFACE IN REGARDS TO NOT RECEIVING HER 2019 REFUND.   | TAXPAYER SENT IN ALL THE INFORMATION AND BIT PROCESSED THE REFUND. TAXPAYER HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-268 | <p>THIS OFFICE RECEIVED AN INQUIRY ON BEHALF OF THE TAXPAYERS FROM THEIR CPA REGARDING A REFUND REQUESTED ON THE INCOME TAX RETURN. THE CPA SAYS THAT NO REFUND HAS BEEN ISSUED TO DATE. THE CPA SAYS THAT SHE HAS SUBMITTED MULTIPLE CORRESPONDENCES ASKING FOR A EXPLANATION AS TO WHY NOTHING HAS BEEN ISSUED. THE TAXPAYERS FILED A JOINT PART-YEAR RESIDENT RETURN LISTING W-2 INCOME AND REQUESTING A REFUND THROUGH A RESIDENT CREDIT CLAIM. THE CREDIT IS TAKEN ON TAXES PAID TO NJ. NOTES ON THE SYSTEM SAYS THE RESIDENT CREDIT WAS REMOVED BECAUSE IT DOES NOT APPEAR THAT THE TAXPAYERS ARE SUBJECT TO DOUBLE TAXATION AND BECAUSE THE CREDIT IS BEING CLAIMED ON TAXES PAID TO NJ. NJ IS A RECIPROCAL STATE.</p> | <p>THE ACCOUNT WILL BE REVIEWED TO DETERMINE IF THE DEPARTMENT ERROR IN MAKING THE PREVIOUS ADJUSTMENTS.</p> <p>A TELEPHONE CALL (3/10/21) WAS PLACED OUT TO THE CPA. A REPRESENTATIVE ANSWERED AND STATED THAT THE CPA WAS NOT AVAILABLE. THE REPRESENTATIVE SAID THAT SHE WOULD HAVE THE CPA GIVE A RETURN CALL. PROVIDED CALLBACK INFORMATION. BASED ON THE AVAILABLE INFORMATION, IT APPEARS THAT THE OUT OF STATE CREDIT IS BEING CORRECTLY DENIED. THE TAXPAYERS FILED AS PART-YEAR RESIDENT MOVED TO PA AUGUST 2019. MR. TAXPAYER WAS ISSUED A SPLIT NJ/PA. THE APPEARS TO NO DOUBLE TAXATION. THIS OFFICE WILL AWAIT A RETURN CALL.</p> <p>A TELEPHONE CALL (3/11/21) WAS RECEIVED FROM THE CPA. IT WAS EXPLAINED THAT THIS OFFICE AGREES WITH THE PREVIOUS ADJUSTMENT. BASED ON THE INFORMATION RECEIVED AND LISTED ON THE RETURNS, THERE IS NO DOUBLE TAXATION. ADDITIONALLY NJ AND PA RECIPROCAL ARE STATES. RECIPROCITY WAS EXPLAINED. IT APPEARS THAT THE SCHEDULE G-L WAS COMPLETED IN ERROR. ADVISED THAT THE ADJUSTMENT CREATED A LIABILITY. THE CPA THAT SHE WOULD CONTACT THIS OFFICE IF THERE ARE ADDITIONAL QUESTIONS. CLOSING CASE.</p> |
| 2021-269 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE 2018 BALANCE AND 2019 NOT BEING PROCESSED YET.</p>  | <p>TREASURY REJECTED THE REFUND REQUEST AND NOW THE PIT SPECIALISTS UNIT WILL BE WORKING ONE ON ONE WITH THE CPA TO GET EVERYTHING FINALIZED.</p>  |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-270 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF ADJUSTMENTS MADE TO THE ACCOUNT. THE ADJUSTMENTS MADE ARE REGARDING THE OUT STATE CREDIT AND CARRY FORWARD CREDIT. NOTES ON THE SYSTEM SAY THAT ONLY A PORTION OF THE COULD BE VERIFIED AT THE TIME THAT THE RETURN WAS REVIEWED. | <p>ADDITION INFORMATION REGARDING THE OUT OF STATE CREDIT HAS BEEN FOUND. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THIS INFORMATION TO BE REVIEWED.</p> <p>AN EMAIL (3/10/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE INFORMATION CAN BE REVIEWED FOR A DETERMINATION AS TO WHETHER AN ADJUSTMENT CAN BE MADE TO THE OUT OF STATE CREDIT AND CARRY FORWARD CREDIT. THE OFFICE WILL AWAIT A REPLY.</p> <p>A TELEPHONE CALL (3/12/21) WAS PLACED OUT TO THE CPA. A VOICEMAIL WAS LEFT. THE CORRESPONDENCE SUBMITTED IS NOW UNDER REVIEW AND THE BUREAU OF INDIVIDUAL TAXES FOUND AN ADDITIONAL/UNCLAIMED OVERPAYMENT OF THE ACCOUNT. BIT AND THIS OFFICE WANTS TO KNOW IF THE OVERPAYMENT SHOULD BE REFUNDED OR CARRIED FORWARD TO THE FOLLOWING YEAR. A LOWER CREDIT AMOUNT WAS LISTED ON THE RETURN.</p> <p>A RETURN CALL WAS NEVER RECEIVED FROM THE CPA. THE ADDITIONAL OVERPAYMENT AMOUNT IS BEING REFUNDED TO THE TAXPAYERS. ALL OTHER ADJUSTMENTS HAVE BEEN COMPLETED. THE REFUND IS IN THE PROCESS OF BEING REFUNDED TO THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN CONFIRM THAT THE REFUND HAS BEEN ISSUED.</p> <p>THE NOTES ON PATH SHOW THAT THE REFUNDS HAVE BEEN ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-271 | THIS OFFICE RECEIVED A THE FEDERAL FORM 8379 IN ERROR, WILL CONTACT THE TAXPAYER TO ADVISE.   | TRIED TO LVM, MAIL BOX FULL.   |
| 2021-272 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT THE DEPARTMENT FILED AN ERRONEOUS LIEN AGAINST HIS WIFE WHO IS LINKED WITH ANOTHER TAXPAYER IN ERROR. WILL REVIEW WITH LIENS.   | EMAIL LETTER TO TAXPAYER CONFIRMING NO LIEN FILED UNDER SPOUSE SSN.  |
| 2021-273 | THIS OFFICE RECEIVED THE IS RELIEF PACKET FROM THE TAXPAYER. CANNOT REVIEW UNTIL THE ASSESSMENT PERIOD HAS LAPSED.  | SENT LETTER TO TAXPAYER ADVISING MUST FILE IS PACKET WHEN APPEALS PERIOD HAS EXPIRED. WILL REOPEN CASE WITH APPLICATION ON FILE.   |
| 2021-274 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF THE CORRESPONDENCE WAS RECEIVED IN RESPONSE TO MESSAGE CODE 040. ADVISED NO RECORD. TP WILL SEND TO MY ATTENTION.  | UE EXPENSES HAVE BEEN ACCEPTED AND REFUND WAS APPROVED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-275 | THIS OFFICE RECEIVED AN INQUIRY FROM BOA IN REGARDS TO PAYMENTS FOR A DIVORCED COUPLE.   | AFTER DISCUSSION WITH CHIEF COUNSEL IT WAS DECIDED THAT THE BOARD OF APPEALS WILL REQUEST A 459B FROM THE TAXPAYER, ONCE DONE BIT WILL THEN TRANSFER THE ESTIMATED PAYMENTS. THE SPOUSE WHO INCORRECTLY RECEIVED THE ESTIMATED PAYMENTS, EVEN THOUGH IT WAS AN EMAIL THAT THEY DID NOT BELONG TO HIM, STILL NEEDS TO SIGN THE 459B.   |
| 2021-276 | THIS OFFICE RECEIVED BOTH AN TELEPHONE CALL AND EMAIL REGARDING THE STATUS OF THE REQUESTED REFUND. A REVIEW OF THE ACCOUNT SHOWS THAT THE DEPARTMENT IS REQUESTING COPIES OF THE TAXPAYERS W-2, OUT OF STATE RETURN AND EXPLANATION FOR THE DIFFERENCE THE MEDICARE AND STATE WAGES. THE TAXPAYER IS REQUESTING A REFUND. | <p>AN EMAIL WITH INFORMATION WAS SUBMITTED TO THIS OFFICE. THE INFORMATION WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL FOR REVIEW.</p> <p>AN EMAIL (3/11/21) HAS BEEN SENT ASKING TO DETERMINE WHETHER A WITHHOLDING PAYMENT HAS BEEN REMITTED IN THE AMOUNT LISTED ON THE W-2C. AT THAT POINT, THIS OFFICE WILL DETERMINE WHAT TO DO NEXT.</p> <p>THERE HAS BEEN TO RESPONSE TO THE EMAIL AS OF (3/17/21). A TELEPHONE CALL WAS PLACED OUT TO THE CPA. THE TELEPHONE RANG AND THERE WAS NO A WAY TO LEAVE A VOICEMAIL.</p> <p>AN EMAIL (3/18/21) WAS RECEIVED FROM THE CPA STATING THAT NO OTHER ASSISTANCE AT THIS TIME. DUE THE CONFUSION REGARDING THAT PA WAGES, THE EMPLOYER IS REIMBURSING THE TAXPAYER FOR THE REFUND REQUESTED ON THE PA RETURN. THERE APPEARS TO BE NOTHING ADDITIONAL NEEDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-277 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE FOR THE 2019 REFUND. WILL REVIEW.   | REFUND SYSTEM APPROVED MARCH 29TH.  |
| 2021-278 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE FOR THE 2018 AND 2019 RETURN. WILL REQUEST AN EXPEDITE FOR THE 2019 TAX YEAR. 2019 REFUND REDUCED, TAX EXAMINER ADDED LINES 3-5 TO RETURN. TAXPAYER STATES THAT INCOME WAS FILED UNDER PERSONAL INCOME TAX. WILL REVIEW.                        | 2018 REFUND APPROVED 03/10/21, 2019 APPROVED 03/10/21 ALLOW 3/4 WEEKS FROM THE APPROVAL DATE.   |
| 2021-279 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING INFO ON THE 2019 REFUND. WILL REVIEW.   | REFUND APPROVED FOR TAX YEAR 2019. SYSTEM APPROVED 01/28/21. REFUND FOR 2018 TAX YEAR APPROVED AS COC TO 2018.  |
| 2021-280 | THIS OFFICE RECIEVED A CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF THE 2018, 2019 TAX YEAR. WILL REQUEST AN EXPEDITE FOR THE 2019 TAX YEAR. 2018 REFUND REDUCED, THE TAX EXAMINER ADDED LINE 3-5 INCOME TO THE RETURN, HOWEVER THE TAXPAYER STATED THAT INCOME WAS CLAIMED ON THE 2019 PERSONAL INCOME TAX RETURN.    | 2018 REFUND SYSTEM APPROVED 03/29/21.<br>2019 TREASURY WARRANTED 03/26/21.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-281 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF THE 2019 REFUND. WILL REVIEW.  | 2019 REFUND SYSTEM APPROVED 01/28/21<br>2018 COC TO 2019.   |
| 2021-282 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF THE 2018, 2019 TAX YEAR. WILL REQUEST AN EXPEDITE FOR THE 2019 TAX YEAR. 2018 REFUND REDUCED, THE TAX EXAMINER ADDED LINE 3-5 INCOME TO THE RETURN, HOWEVER THE TAXPAYER STATED THAT INCOME WAS CLAIMED ON THE 2019 PERSONAL INCOME TAX RETURN.  | REFUNDS HAVE BEEN RESOLVED.   |
| 2021-283 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THE STATUS OF A REFUND FOR TAX YEAR 2019. WILL REVIEW.  | REFUND HAS BEEN TREASURY APPROVED.  |
| 2021-284 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REFUND FOR 2019, PER REVIEW NO PAYMENT WAS FOUND UNDER THE ENTITY. WILL REVIEW. 2018 REFUND REDUCED, TAX EXAMINER ADDED LINE 3-5 TO THE TAX RETURN, HOWEVER THE TAXPAYER CONTENDS THAT THE INCOME WAS FILED UNDER THE PERSONAL INCOME TAX ACCOUNT.   | 2018 TREASURY WARRANTED 03/26.<br>2019 REFUND REDUCED   |
| 2021-285 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF THE 2019 RETURN. WILL REVIEW.  | REFUND SYSTEM APPROVED 03/29.   |
| 2021-286 | THIS OFFICE RECEIVED BOTH A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER IS A NJ RESIDENT WORKING IN PA AND REQUESTING A REFUND THROUGH RECIPROCITY BETWEEN THE TWO STATE. NOTES OF THE SYSTEM SHOW THAT NO REFUNDS HAVE BEEN ISSUED DUE TO ADJUSTMENTS HAD TO THE TAX YEARS. THE OLDER REFUND WAS NOT ISSUED ABOUT A REVIEW OF THE NJ RETURN SHOWED THAT A CREDIT FOR TAXES PAID TO PA. THE LATEST REFUND HAS NOT BEEN ISSUED BECAUSE THE EXAMINER WAS UNABLE TO VERIFY THE WITHHOLDING AMOUNT. | <p>THE STATUS OF THE TAXPAYER'S ACCOUNT WAS EXPLAINED TO THE CPA. THE CPA AGREED THAT THE NJ RETURN WAS FILED LISTING A CREDIT FROM TAXES PAID TO PA. INFORMATION WAS SUBMITTED TO VERIFY THE WITHHOLDING. IT APPEARS THAT IT WAS NOT REVIEWED. THE CPA EMAILED THIS OFFICE AN AMENDED NJ RETURN IN AN ATTEMPT TO RECEIVE A REFUND FROM PA.</p> <p>AN EMAIL (3/11/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE INFORMATION AND ACCOUNT TO BE REVIEWED TO DETERMINE IF THE REQUESTED REFUNDS CAN BE ISSUED. THE OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE ACCOUNT HAS BEEN ADJUSTED ACCORDINGLY. REFUNDS ARE IN THE PROCESS OF BEING ISSUED TO THE TAXPAYER. BOTH THE CPA AND TAXPAYER HAVE BEEN NOTIFIED OF THE ADJUSTMENTS AND RESULT. TIME WAS ASKED TO ALLOW TIME TO RECEIVE THE REFUNDS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN CONFIRM THAT THE REFUNDS HAVE BEEN ISSUED.</p> <p>NOTES ON THE SYSTEM SHOW THAT THE REFUNDS HAVE BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE NEEDED AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-287 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE REFUND IS BEING REQUESTED THROUGH RECIPROCITY BETWEEN NJ AND PA. NOTES ON THE SYSTEM SHOW THAT THE EXAMINER ASKED FOR THE TAXPAYERS TO SUBMIT COPIES OF BOTH THE NJ RESIDENT AND W-2 TO VERIFY THE PA WITHHOLDING AND THAT THE MONEY WAS REPORTED TO NJ. INFORMATION WAS SUBMITTED BUT DEEMED TO BE INSUFFICIENT. AN ADJUSTMENT WAS MADE TO CREATE AN EQUAL RETURN.</p> | <p>THE STATUS OF THE AMOUNT WAS EXPLAINED TO MR. TAXPAYER. MR. TAXPAYER SUBMITTED THE INFORMATION SENT IN TO THIS OFFICE BY EMAIL. THE INFORMATION WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE INFORMATION.</p> <p>A TELEPHONE CALL (3/9/21) WAS PLACED OUT TO MR. TAXPAYER TO EXPLAIN THE STATUS OF THE ACCOUNT. A INITIAL CALL WAS RECEIVED (3/9/21). IT WAS EXPLAINED THAT THE ACCOUNT IS STILL UNDER REVIEW. AN EMAIL (3/9/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO THE REVIEWED.</p> <p>PER RESPONSE FROM THE BUREAU OF INDIVIDUA TAXES, THE ACCOUNT HAS BEEN REVIEWED AND ADJUSTMENT. MR. TAXPAYER'S WAGES HAVE BEEN REMOVED AND THE NON-RESIDENT WITHHOLDING DECEASED ON THE FIGURES LISTED ON THE NRK-1 SUBMITTED WITH THE ESTATE RETURN. THE REFUND IS SLIGHTLY LESS. THE CASE WILL REMAIN OPEN UNTIL IT CAN BE CONFIRMED THAT THE REFUND HAS BEEN ISSUED.</p> <p>AN UPDATE EMAIL (3/19/21) WAS SENT TO MR. TAXPAYER. IT WAS EXPLAINED THAT THE ACCOUNT HAS BEEN REVIEWED AND A REFUND IS IN THE PROCESS OF BEING ISSUED.</p> <p>AN UPDATE EMAIL (3/19/21) WAS SENT TO MR. TAXPAYER. IT WAS EXPLAINED THAT THE ACCOUNT HAS BEEN REVIEWED AND A REFUND IS IN THE PROCESS OF BEING ISSUED.</p> <p>NOTES ON THE PATH SHOW THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-288 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM BOTH THE TAXPAYER AND CPA REGARDING A LIABILITY SHOWING ON THE ACCOUNT. NOTES ON THE SYSTEM SHOW THAT A REQUEST WAS MADE FOR INFORMATION VERIFYING THE GAMBLING/LOTTERY WINNING LISTED ON THE SCHEDULE T. INFORMATION WAS SUBMITTED AND REVIEWED. AFTER REVIEW, THE EXAMINER WROTE THAT THE EXPENSES/COSTS WERE BEING ALLOWED. HOWEVER THE W-2G WITHHOLDING COULD NOT BE VERIFIED. THE REMOVAL OF THE WITHHOLDING IS CREATING THE LIABILITY.</p>  | <p>IT WAS EXPLAINED THAT IT WAS UNSURE WHETHER THE INFORMATION SUBMITTED WAS REVIEWED. THIS OFFICE WILL REVIEW ALL INFORMATION TO DETERMINE IF THE W-2G WITHHOLDING CAN BE DETERMINED. IF NO INFORMATION CAN BE FOUND, A REQUEST WILL BE MADE ASKING FOR THE W-2G'S. EXCHANGED INFORMATION.</p> <p>AFTER REVIEW, IT HAS BEEN DETERMINED THAT THE LIABILITY IS STEMMING FROM THE PA WITHHOLDING AMOUNT. THE DEPARTMENT AND THIS OFFICE IS ONLY ABLE TO VERIFY A PORTION OF THE WITHHOLDING. A TELEPHONE CALL WAS PLACED OUT TO THE TAX PREPARER AND THE ISSUE WAS EXPLAINED. THE PREPARER SAID THAT RECORDS WILL BE REVIEWED AND INFORMATION PROVIDED.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF EITHER THE TAXPAYER OF TAX PREPARER CONTACTING THIS OFFICE OR THE DEPARTMENT. THERE IS NO RECORD OF ANY CORRESPONDENCE BEING SUBMITTED AS WELL. THIS OFFICE WILL ATTEMPT TO CONTINUE TO PROVIDE ASSISTANCE IF A RETURN CALL IS RECEIVED.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-289 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH RESOLVING A LIABILITY FOR TAX YEAR 2019. THE LIABILITY IS A RESULT OF A REFUND SENT TO THE TAXPAYER IN ERROR. PER NOTES, HARRISBURG DISTRICT OFFICE IS ASSISTING THIS TAXPAYER, WILL WORK IN CONJUNCTION WITH THEIR OFFICE TO EXPEDITE.  | CASE RESOLVED, PAYMENT APPLIED AND REFUND SYSTEM APPROVED.  |
| 2021-290 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED THAT AN ADJUSTMENT WAS MADE TO INCREASE THE W-2 INCOME. THE ADJUSTMENT DECREASED THE OVERPAYMENT AND REFUND. MR. TAXPAYER SAYS THAT HE UNDERSTOOD WHY THE ADJUSTMENT WAS POSSIBLY MADE. MR. TAXPAYER EXPLAINED THAT THE ADDITIONAL INCOME IS FROM AN EXECUTIVE RETIREMENT PLAN AND IS NOT TAXABLE. MR. TAXPAYER SAYS THAT HE IS WILLING TO SUBMIT DOCUMENTATION VERIFY THIS CLAIM. | AN EMAIL WAS RECEIVED FROM THE MR. TAXPAYER. THE INFORMATION WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR IT TO BE REVIEWED FOR ADJUSTMENT.<br><br>PER RESPONSE EMAIL (4/9/21), A DETERMINATION COULD NOT BE MADE REGARDING THE TAXABILITY OF THE INCOME BASED ON THE INFORMATION FORWARDED WITH THE INITIAL EMAIL. A TELEPHONE CALL HAS BEEN PLACED OUT TO THE CPA EXPLAINING THE SITUATION AND REQUESTING ADDITIONAL INFORMATION FOR REVIEW. THIS CASE IS BEING CLOSED AS BIT IS NOW IN CONTACT WITH THE CPA/TAXPAYER. ADDITIONAL NOTES SHOW THAT INFORMATION WAS SUBMITTED AND ADJUSTMENT TO REMOVE THE INCOME WAS MADE. A SECOND REFUND IS PROCESSING. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-291 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER. TAXPAYER IS MILITARY ACTIVE DUTY PA RESIDENT. SPOUSE HAS NEVER BEEN A PA RESIDENT, SHE IS A RESIDENT OF WA. WILL SEND EMAIL TO BIT TO REVIEW. WILL CALL TP IF ANY ADD INFO NEEDED.   | REFUND IS SYSTEM APPROVED. LVM WITH TAXPAYER ADVISING.  |
| 2021-292 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER DISPUTING THE LIABILITY. TAXPAYER CONTENDS THAT SHE LIVED IN WV, NEVER IN PA. WILL TRY TO OBTAIN COPIES OF IRS TAX RETURN.  | ADVISED TAXPAYER NOT ELIGIBLE FOR IS RELIEF DUE TO LIABILITY BEING SHOWN IN TAXPAYER'S NAME. RECOMMENDED THAT SHE CONTACT THE IRS IF DOCUMENTS INVALID.   |
| 2021-293 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA CONTENDING LIABILITY INCORRECT. PER REVIEW COC FROM 2017 NEVER ADJUSTED TO 2018. WILL SEND FOR REVIEW.   | THE BUREAU OF INDIVIDUAL TAXES SPOKE DIRECTLY WITH THE CPA, CASE RESOLVED.  |
| 2021-294 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FORM THE TAXPAYER QUESTIONING PEN/ INT. WILL REVIEW.   | TP WILL FILE PETITION W/ BOA.   |
| 2021-295 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO CORPORATION TAX AND THE BALANCES THEY RECEIVED FROM A NOTICE.   | CORP TAX REWORKED THE ACCOUNT AND CREDITS AND CONTACTED THE CPA.  |
| 2021-296 | THIS OFFICE RECEIVED AN INQUIRY FROM THE ATTORNEY IN REGARDS TO A BUSINESS THAT HAS NOT RECEIVED THEIR LIEN SATISFACTIONS.  | COMPLIANCE REISSUED PAPER COPIES OF THE LIENS AND SENT PDF FORMS SO I COULD FORWARD TO THE ATTORNEY.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-297 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HIS 2019 PA REFUND YET.  | BIT AND TREASURY PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-298 | THIS OFFICE RECEIVED AN EMAIL FROM A TAXPAYER THAT SAID HIS CREDIT REPORT WAS SHOWING A LIEN FROM HIS FATHER.   | COMPLIANCE LOOKED INTO THE MATTER AND WROTE UP A LETTER STATING HE IS NOT ASSOCIATED WITH THE LIEN. THE INFO WAS THEN RELAYED TO THE TAXPAYER.   |
| 2021-299 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF AN OUTSTANDING LIABILITY. THE TAXPAYER EXPLAINED THAT HE WAS EXPECTING TO RECEIVE A REFUND. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER'S INCOME WAS INCREASED TO INCLUDE AN AMOUNT LISTED AS "WAGE NOT SHOWN ON SCHEDULE". THE ADJUSTMENT DISQUALIFIED THE TAXPAYER FROM THE TAX FORGIVENESS CREDIT. THE REFUND WAS BEING REQUESTED THROUGH THE CREDIT.                                    | <p>THE REASON FOR THE LIABILITY WAS EXPLAINED TO THE TAXPAYER. THE TAXPAYER EXPLAINED THAT THE AMOUNT WAS SCHOLARSHIP RECEIVED FROM HIS UNIVERSITY. IT WAS STATED THAT INFORMATION VERIFY THIS WOULD NEED TO BE SUBMITTED TO THE DEPARTMENT FOR REVIEW. THE TAXPAYER SAID THAT HE WOULD. PROVIDED EMAIL ADDRESS.</p> <p>THIS CASE IS BEING CLOSED. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER HIS INITIAL TELEPHONE CALL. HOWEVER A REVIEW OF THE ACCOUNT REVEALS THAT AN ADJUSTMENT HAS BEEN MADE TO REMOVE THE AMOUNT THE TAXPAYER SAYS IS SCHOLARSHIP INCOME. THE TAXPAYER ORIGINALLY REQUESTED A REFUND THROUGH TAX FORGIVENESS. SCHOLARSHIP INCOME IS NOT TAXABLE BUT MUST BE INCLUDED WHEN DETERMINING ELIGIBILITY FOR THE FORGIVENESS CREDIT. THE TAXPAYER IS INELIGIBLE WITH THE ADDITIONAL MONIES ADDED. EQUAL RETURN.</p> |
| 2021-300 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER CLAIMING THEY MADE A PAYMENT BUT IT IS NOT CURRENTLY ON OUR SYSTEM.  | TAXPAYERS PAYMENT FAILED BECAUSE THE DEPARTMENT WAS UNABLE TO LOCATE THE PAYMENT THAT WAS ENTERED. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-301 | THIS OFFICE RECEIVED A TELEPHONE FROM THE TAXPAYER'S SON IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF AN OUTSTANDING LIABILITY. THE SON EXPLAINED THAT THE TAXPAYER IS NOW DECEASED. HE PREVIOUSLY SUBMITTED INFORMATION SHOWING HIS DEATH AND ASKING FOR ESTIMATED PAYMENTS TO BE TRANSFERRED TO HIS ACCOUNT. A REVIEW OF THE TAXPAYER'S AND SPOUSE'S ACCOUNT SHOWS NO OUTSTANDING BALANCES. IT WOULD APPEAR THAT THE NOTICE WAS BEING GENERATED DURING THE TIME THAT THE TRANSFERS WERE OCCURRING. | THE STATUS OF BOTH ACCOUNTS AS EXPLAINED TO THE SON. THERE APPEARS TO BE NO OTHER ASSISTANCE NECESSARY AT T HIS TIME. CLOSING CASE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-302 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER AND HIS FRIEND REGARDING A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF A BALANCE DUE. IT WAS EXPLAINED THAT THE NOTICE WAS CONFUSING BECAUSE THE IT SAID THAT THE AMOUNT IS PENALTIES. HOWEVER THE TAX HAS ALREADY BEEN PAID. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER SAYS BEEN ASSESSED ESTIMATED UNDERPAYMENT PENALTY. MORE THAN \$8,000.00 IN TAXABLE INCOME WAS REPORTED ON THE INCOME TAX RETURN WITHOUT ANY ESTIMATED PAYMENTS OR CREDITS | ESTIMATED UNDERPAYMENT PENALTY AND HOW IT IS ASSESSED WAS EXPLAINED TO THE TAXPAYER. THE PENALTY IS SEPARATE FROM THE TAX DUE AMOUNT. THE TAXPAYER STATED THAT A PAYMENT WOULD BE MADE. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR ASSISTANCE NEEDED AT THIS TIME. CLOSING CASE.  |
| 2021-303 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THE PA-40, SCHEDULE SP, SCHEDULE GL.  | SENT FORMS REQUEST THROUGH REVENUE WEBSITE. ADVSD TO ALLOW 10 DAYS   |
| 2021-304 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA CONTENDING THAT THE PROPER CARRY OVER CREDIT WAS NEVER ADJUSTED AND FORWARDED TO TAX YEAR 2018. CPA HAS BEEN TRYING SINCE 2019 TO CORRECT ACCOUNT. WILL REVIEW.   | THE LIABILITY HAS BEEN REMOVED AND THE CARRY OVER CREDIT IS NOW SHOWING CORRECT ON THE 2019 TAX YEAR. EMAILED CPA TO ADVISE.   |
| 2021-305 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF A TAX LIABILITY. THE TAXPAYER SAID THAT SHE DID NOT UNDERSTAND THE NOTICE. A REVIEW OF THE ACCOUNT SHOWS THAT TWO INCOME TAX RETURNS WERE RECEIVED FROM THE TAXPAYER. THE FIRST RETURN REQUESTED A REFUND THROUGH TAX FORGIVENESS. THIS RETURN WAS ACCEPTED AS FILED WITH THE REFUND BEING ISSUED. THE SECOND RETURN WAS FILED REMOVING THE SP CREDIT.                                     | THE REASON FOR THE NOTICE WAS EXPLAINED TO THE TAXPAYER. THE NOTICE IS ESSENTIALLY ASKING FOR THE REFUND BACK AS THE SECOND RETURN WAS FILED AS AN EQUAL RETURN. IT WAS EXPLAINED THAT THE TAXPAYER NEEDS TO REVIEW TO DETERMINE IF THE SECOND RETURN WAS SUBMITTED IN ERROR. IF THE RETURN WAS SUBMITTED IN ERROR, THE DOCUMENTATION WOULD NEED TO BE SUBMITTED EXPLAINING THE SITUATION AND WHAT RETURN IS CORRECT. THE TAXPAYER SAID THAT SHE REVIEW HER RETURNS AND RESPOND ACCORDINGLY.<br><br>THIS CASE IS BEING CLOSED. WHILE THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE AGAIN, THE TAXPAYER EMAIL ANOTHER OF THE DEPARTMENT. AN ADJUSTMENT WAS MADE TO REAPPLY THE TAX FORGIVENESS. THE ADJUSTMENT REVERSED THE LIABILITY. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. |
| 2021-306 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO EUP FOR TAX YEAR 2019, TAXPAYER STATED THEY WILL HAVE THEIR CPA CONTACT ME.  | TAXPAYER ENDED UP JUST PAYING THE BALANCE DUE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-307 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S REPRESENTATIVE CONSIDERING A PETITION FILED WITH THE BOARD OF APPEALS FOR MULTIPLE TAX YEARS. THE REPRESENTATIVE SAYS THAT THE BOARD RULED IN THE TAXPAYER'S FAVOR AND THE REQUESTED REFUNDS WERE TO BE RELEASED AND PENALTY AND INTEREST ADJUSTED ACCORDINGLY. A REVIEW OF THE ACCOUNT SHOWS THAT THE ADJUSTMENT PER THE BOARD'S ORDER HAVE BEEN DONE. A REFUND IS CURRENTLY BEEN PROCESSED TO BE ISSUED TO THE TAXPAYER. | THE STATUS OF THE ACCOUNT AND ADJUSTMENTS WAS EXPLAINED TO THE REPRESENTATIVE. IT WAS EXPLAINED THAT A REFUND SHOULD BE ISSUED TO THE TAXPAYER AND TO ALLOW TIME FOR THE REFUND TO BE RECEIVED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.   |
| 2021-308 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICED ADVISED OF AN OUTSTANDING HOWEVER THE TAXPAYER SAYS THAT A PAYMENT WAS REMITTED IN JANUARY 2020 TO SATISFY THE AMOUNT. A REVIEW OF THE ACCOUNT SHOWS THAT A PAYMENT HAS BEEN SCHEDULE BUT IT APPEAR IT HAS NOT BEEN APPLIED TO THE ACCOUNT. IT IS TAKING THE DEPARTMENT 30-45 DAYS TO CREDIT PAYMENTS TO ACCOUNTS.   | IT WAS EXPLAINED THAT IT CAN BE SEEN THAT A PAYMENT WAS SCHEDULED. THE DEPARTMENT IS DELAYED IN APPLYING PAYMENTS. IT WAS ASKED IF THE TAXPAYER COULD DETERMINED IF THE MONIES WERE TAKEN FROM HER ACCOUNT. THE TAXPAYER WAS UNSURE. IT WAS ASKED FOR HER TO ALLOW FOR TIME FROM APPLICATION. THE NUMBER TO MYPATH WAS ALSO GIVEN AS THE TAXPAYER SAID SHE HAD ISSUED WITH LOGGING INTO HER ACCOUNT. THERE APPEARS TO BE NO ANOTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-309 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE. REFUND CURRENTLY PENDING IN FRAUD MANAGER EVALUATION. WILL SEND EMAIL TO FIU.  | AFTER REVIEW, THE TAXPAYER WAS REFERENCING THE FEDERAL RETURN. GVE THE PHONE NUMBER TO THE IRS ADVOCATE.  |
| 2021-310 | THIS OFFICE RECEIVED A FAX FROM THE CPA ABOUT THE TAXPAYERS 2019 REFUND NOT YET BEING PROCESSED.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-311 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THEIR CLIENT NOT YET RECEIVING THEIR 2019 REFUND.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-312 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE OTRA INTERFACE IN REGARDS TO EXPEDITING HIS PA REFUND SO HE CAN PAY NJ.  | TAXPAYER SENT ME THE NECESSARY INFORMATION AND BIT PROCESSED THE REFUND. TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-313 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS THE NRC NOT BEING PROCESSED YET FOR TAX YEAR 2018.   | BIT AND TREASURY PROCESSED THE REFUND, CPA HAS BEEN NOTIFIED.   |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-314 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, FROM AN INDIVIDUAL CLAIMING TO BE A MEMBER/OWNER OF THE ABOVE ENTITY. MEMBER/OWNER IS DISAGREEING WITH THE PENALTY AND INTEREST ASSESSED ON SALES & USE TAX PAYMENTS. THIS APPEARS THAT THIS OFFICE CAN OFFER LITTLE ASSISTANCE TO THE INDIVIDUAL AS THE ADVOCATE OFFICE ONLY HAS JURISDICTION OVER PERSONAL INCOME AND INHERITANCE TAX MATTERS. ADDITIONALLY, THIS OFFICE DOES NOT HAVE THE ABILITY TO ADJUST PENALTY & INTEREST. | THE STATUS OF THE ACCOUNT AND REFUND WAS EXPLAINED TO THE TAXPAYER. THE REFUND WAS ESCALATED FOR REVIEW. THE TAXPAYER PROVIDED HER EMAIL ADDRESS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN HAS BEEN REVIEWED AND PROCESSED. THE REQUESTED REFUND SHOULD BE RECEIVED 2-3 WEEKS. AN EMAIL (3/11/21) HAS BEEN SENT TO THE TAXPAYER ADVISING ON THIS SAME INFORMATION.  |
| 2021-315 | THIS OFFICE RECEIVED A FORM 8379, INJURED SPOUSE ALLOCATION, FOR MULTIPLE YEARS FROM THE TAXPAYERS. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. THE FORM 8379 HAS BEEN SENT TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS ONLY ABLE TO ASSIST WITH PA INCOME AND INHERITANCE TAX MATTERS. THERE IS NO RECORD OF EITHER TAXPAYER ANYWHERE ON THE SYSTEM.   | THIS OFFICE WOULD NORMALLY ATTEMPT TO CONTACT THE TAXPAYER TO ADVISE THAT THE INJURED SPOUSE ALLOCATION HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE. HOWEVER AS STATED ABOVE, THERE IS NO RECORD OF EITHER TAXPAYER ON THE SYSTEM. NO TELEPHONE NUMBER OR ADDRESS IS LISTED ON THE FORM 8379. IF A RETURN CALL IS RECEIVED FROM THE TAXPAYER, THIS OFFICE WILL CONTINUE TO PROVIDE ASSISTANCE AND ATTEMPT TO RETURN THE FORMS. |
| 2021-316 | THIS OFFICE RECEIVED TH REV-556 FROM THE TAXPAYER QUESTIONING HOW TO GET A REFUND FOR LOCAL TAXES PAID. THE TAXPAYER CONTENDS THAT SHE DOES NOT LIVE OR WORK IN PA AND THE WITHHOLDINGS WERE IN ERROR. WILL REVIEW.   | WILL ADVISE TO CONTACT S WHITEHALL TAX COLLECTOR TO INQUIRE ABOUT REFUND AT 6103984050. LVM   |
| 2021-317 | THIS OFFICE RECEIVED THE REV-556 FROM THE TAXPAYER REQUESTING ASSISTANCE WITH OBTAINING HIS SALES TAX LICENSE. WILL FWD TO SALES TAX FOR RESOLUTION.  | SALES TAX HAS CONTACTED THE TAXPAYER FOR RESOLUTION.  |
| 2021-318 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL.  | I CALLED AND SPOKE TO THE TAXPAYER, THEIR 2020 WAS AN EQUAL RETURN SO THEY DID NOT NEED TO FILE AN INJURED SPOUSE CLAIM. SHE LATER ADMITTED SHE MEANT TO SENT ONE TO THE IRS.   |
| 2021-319 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL.  | BIT WORKED THE RETURN AND THE TAXPAYER HAS BEEN NOTIFIED THAT THE RETURNS HAVE BEEN SPLIT AND SHE WILL RECEIVE HER REFUND VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-320 | THIS OFFICE RECEIVED THE IRS 8379 FEDERAL FORM. WILL CONTACT TAXPAYER TO REDIRECT TO THE IRS.   | LVM TO REDIRECT TO THE IRS  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-321 | THIS OFFICE RECEIVED A FORM 8379, INJURED SPOUSE ALLOCATION, FOR MULTIPLE YEARS FROM THE TAXPAYERS. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. THE FORM 8379 HAS BEEN SENT TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS ONLY ABLE TO ASSIST WITH PA INCOME AND INHERITANCE TAX MATTERS. THERE IS ONLY RECORD OF MR. TAXPAYER FILING PA INCOME TAX RETURNS.  | AN ATTEMPT WILL BE MADE TO CONTACT THE TAXPAYERS TO RETURN THE FORM 8379. A TELEPHONE NUMBER IS LISTED. ADDITIONALLY THE TAXPAYERS' CURRENT ADDRESS IS UNKNOWN AS MR. TAXPAYER PREVIOUSLY FILED AS A SINGLE TAXPAYER.<br><br>THERE IS NOW OF THE TAXPAYERS FILING THE MOST RECENT INCOME TAX RETURN. THE TAXPAYERS ARE USING THE MR. TAXPAYER'S ADDRESS. A LETTER DATED (3/15/21) ALONG WITH THE INJURED SPOUSE ALLOCATION WILL BE MAILED TO THE TAXPAYERS.   |
| 2021-322 | THIS OFFICE RECEIVED MAIL FROM THE TAXPAYER IN REGARDS TO THEIR 2018 BALANCE. CALLED AND LEFT A VOICEMAIL.  | TAXPAYER NEVER RETURNED THE ORIGINAL CALL. THE 2020 REFUND OFFSET TO PAY THE BALANCE DUE IN 2018 AND AT THIS TIME NO MONEY IS OWED.   |
| 2021-323 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF THE POSSIBLY OF THE REQUESTED REFUND BEING OFFSET TO BE APPLIED TO MR. TAXPAYER OUTSTANDING COURT FINES. MRS. TAXPAYER SAID THAT THE MONEY IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. SHE WENT ON THE SAY THAT MR. TAXPAYER HAS ESTABLISHED A PAYMENT PLAN WITH THE COURTS TO PAY THE BALANCE OFF. IT WOULD APPEAR THAT THE REFUND IS SUBJECT TO OFFSET BECAUSE A JOINT PA INCOME TAX RETURN IS BEING FILED. | MRS. TAXPAYER SAID THAT SHE DID NOT WANT TO AMEND HER TAX RETURN. THEREFORE IT WAS EXPLAINED THAT A PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION TO THE DEPARTMENT. THE PA-8379 WAS RECEIVED BY THIS OFFICE (3/3/21).<br><br>THE RETURN IS SHOWING ON THE SYSTEM. AN EMAIL (3/9/21) ASKING FOR THE PA-8379 TO REVIEWED AND PROCESSED ACCORDINGLY. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE INJURED SPOUSE ALLOCATION HAS BEEN COMPLETED. THIS CASE WILL REMAIN OPEN UNTIL IT CAN BE CONFIRMED THAT THE REFUND HAS BEEN ISSUED TO MRS. TAXPAYER.<br><br>A TELEPHONE CALL (3/24/21) WAS PLACED OUT TO MRS. TAXPAYER ADVISING THAT THE REFUND WAS DIRECT DEPOSITED. MRS. TAXPAYER CONFIRM RECEIPT OF THE REFUND. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-324 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO KITCHEN COUNTERTOPS AND SALES TAX ON THEM.  | I HAD A MANAGER FROM THE SALES TAX DIVISION RESPOND TO THE TAXPAYER AND ANSWER THEIR QUESTION.  |
| 2021-325 | THIS OFFICE RECEIVED AN EMAIL ABOUT FILING A CORPORATE/FRANCHISE/INCOME TAX.  | I HAD A MANAGER SEND ME INFORMATION ON WHO NEEDS TO FILE AND THE INSTRUCTIONS, WHICH I THEN FORWARDED TO THE CPA.   |
| 2021-326 | THIS OFFICE RECEIVED A CALL IN REGARDS TO THE TAXPAYERS TABACCO LICENSE NOT BEING RECEIVED YET AND THEY CAN'T DO BUSINESS.  | I HAD THE TAXPAYER SEND ME AN EMAIL, WHICH I THEN FORWARDED TO BUSINESS TAX AND THEY CONTACTED THE TAXPAYER.  |
| 2021-327 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO A SALES TAX QUESTION.   | I HAD THE TAXPAYER EMAIL ME THE QUESTION, I THEN FORWARDED IT TO A SALES TAX MANAGER WHO REACHED OUT TO THE TAXPAYER AND ANSWERED THERE QUESTION.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-328 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING WHETHER THE DEPARTMENT HAD RECORD OF HIS INCOME TAX RETURN. THE TAXPAYER SAID THAT HE IS ACTIVE DUTY MILITARY STATIONED OUTSIDE OF PA. THE TAXPAYER ALSO WANTED TO CONFIRM RECEIPT OF HIS W-2. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN HAS BEEN RECEIVED. IT APPEARS THAT WAS FILED INCORRECTLY AS IT APPEARS THAT THE MILITARY WAGES ARE BEING REPORTED AS TAXABLE INCOME.               | IT WAS EXPLAINED TO THE TAXPAYER THERE IS RECORD OF THE DEPARTMENT RECEIVING HIS INCOME TAX RETURN. THE DIGIT W-2 COULD BE SEEN BUT NOT THE ACTUAL COPY. THERE ARE NOTES SHOWING THAT THE W-2 AND COPY OF THE MILITARY ORDERS WERE RECEIVED IN THE PREVIOUS YEAR. IT ALSO WAS EXPLAINED THAT IT APPEARS THE WAGES ARE BE REPORTED AND THAT HE MAY NEED TO REVIEW THE RETURN FOR ACCURACY. THE DEPARTMENT WOULD NOTIFY HIM IF ADDITIONAL INFORMATION IS NEEDED. CLOSING CASE. |
| 2021-329 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYERS ARE REQUESTING A REFUND THROUGH TAX FORGIVENESS. THE RETURN AND REFUND ARE STILL UNDER REVIEW. IT DOES NOT APPEAR THAT ADDITIONAL INFORMATION IS BEING ASKED FOR AT THIS TIME.  | IT WAS EXPLAINED TO MRS. TAXPAYER THAT THE INCOME TAX RETURN WAS RECEIVED AND IS UNDER REVIEW. PLEASE ALLOW MORE TIME TO RECEIVE THE REFUND. THE DEPARTMENT WILL NOTIFY IF ADDITIONAL INFORMATION IS NEEDED,. CLOSING CASE.  |
| 2021-330 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER SEEKING ASSISTANCE WITH AN OUTSTANDING LIABILITY. IN THE VOICEMAIL, THE TAXPAYER SAYS HE WAS INFORMED THAT HE HAS BALANCE WITH THE FEDERAL IRS. HE CONTACTED THE IRS AND FOR ASSISTANCE AND IT APPEARS THAT THE NO ADJUSTMENTS WERE MADE. THE TAXPAYER SAYS THAT HE WAS ACTIVE DUTY DURING THE YEAR IN QUESTION. A REVIEW OF THE PA INCOME ACCOUNT SHOWS NO CURRENT UNRESOLVED LIABILITIES. | THIS OFFICE IS UNABLE TO ASSIST THE TAXPAYER. THIS ADVOCATE OFFICE IS ONLY ABLE TO ASSIST TAXPAYER WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTER. A TELEPHONE CALL (3/8/21) WAS PLACED OUT TO THE TAXPAYER ADVISING THAT THIS OFFICE IS UNABLE TO PROVIDE ASSISTANCE. CLOSING CASE.   |
| 2021-331 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE 2019 REFUND. WILL REVIEW FOR RESOLUTION.  | REFUND SYSTEM APPROVED 03/23/21.   |
| 2021-332 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NOT RECEIVING THEIR IRS REFUND.   | I EMAILED THE TAXPAYER BACK WITH THE IRS ADVOCATE NUMBERS.   |
| 2021-333 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE EMPLOYER NOT SENDING A W2 TO THE TAXPAYER. TAXPAYER WILL FILL OUT A REV-467 FOR THE RELEASE OF HER RECORDS AND THEN SEND TO ME.   | TAXPAYER SENT ME THE REV-467 AND I CONTACTED THE APPROPRIATE AREA WHO WILL WORK WITH THE TAXPAYER TO GET THEM WHAT THEY NEED.  |
| 2021-334 | THIS OFFICE RECEIVED A PHONE CALL ABOUT GETTING SET UP ON A PAYMENT PLAN FOR THE TAXPAYERS BUSINESS.  | I CONTACTED COLLECTIONS AND THEY HAD A SPECIALIST REACH OUT TO THE TAXPAYER TO HELP ASSIST.  |
| 2021-335 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA ABOUT GETTING A NEW REFUND CHECK AS THE TAXPAYER HAS PASSED AWAY.  | BIT PAYMENT SECTION IS WORKING WITH THE CPA IN ORDER TO GET A NEW REFUND CHECK SENT.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-336 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NEEDING HELP WITH AN IDENTITY VERIFICATION QUIZ.  | THE FRAUD UNIT GOT IN CONTACT WITH THE TAXPAYER BUT IT DID NOT DEAL WITH THE DEPARTMENT OF REVENUE.  |
| 2021-337 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER WHO WAS HAVING AN ISSUE WITH UNEMPLOYMENT AND FEELS LIKE PEOPLE ARE COMMITTING FRAUD AGAINST HER.  | I EXPLAINED TO THE TAXPAYER THAT THE DEPARTMENT OF REVENUE IS SEPARATE FROM LABOR AND INDUSTRY AND PROVIDED SOME DIFFERENT WAYS TO CONTACT THEM.   |
| 2021-338 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER CLAIMING A HARDSHIP AND NOT WANTING HER REFUND TO OFFSET TO THE IRS.  | TAXPAYER ACTUALLY CLAIMED UNEMPLOYMENT ON WAGES AND UNEMPLOYMENT FEDERAL WITHHOLDING, BECAUSE OF THE ADJUSTMENT THE TAXPAYER IS NO LONGER RECEIVING A REFUND. TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-339 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO A LIABILITY AND NOT RECEIVING CREDIT FOR THE STATE WITHHOLDING ON A 1099   | BIT PROCESSED THE REFUND AND MADE A SLIGHT ADJUSTMENT TO LINE 1 BECAUSE THE TAXPAYER DID NOT ADD THE DEFERRED COMP PER THE W2.   |
| 2021-340 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NEEDING A 2020 TAX BOOKLET.  | I PUT IN A REQUEST TO HAVE A BOOKLET MAILED TO THE TAXPAYER.   |
| 2021-341 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A LIABILITY FOR TAX YEAR 2016 AND HOW AN APPEAL THAT WAS FILED WAS NEVER ANSWERED. TAXPAYER WILL SEND ME ALL THE INFORMATION VIA EMAIL.  | TAXPAYER RECEIVED THE BALANCE IN ERROR AND THE TAXPAYERS WERE NOTIFIED THAT THEIR PAYMENT WOULD BE REFUNDED TO THEM.   |
| 2021-342 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER SEEKING ASSISTANCE WITH OBTAINING THE REFUND REQUESTED ON THE FEDERAL 1040 RETURN. THE TAXPAYER IS REQUESTING ASSISTANCE FROM THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS ONLY ABLE TO ASSIST TAXPAYERS WITH PERSONAL INCOME AND INHERITANCE TAX MATTERS. A REVIEW OF THE TAXPAYERS ACCOUNT SHOWS THAT SHE IS A REQUESTING A STATE REFUND THROUGH TAX FORGIVENESS. THE RETURN AND REFUND ARE STILL UNDER REVIEW. | <p>A REPLY EMAIL (3/10/21) HAS BEEN SENT EXPLAINING THAT THE INCORRECT ADVOCATE OFFICE WAS BEING CONTACT FOR ASSISTANCE. THE TELEPHONE NUMBER FOR THE FEDERAL OFFICE OF TAXPAYERS' RIGHTS ADVOCATE WAS PROVIDED. THE TAXPAYER'S REFUND WILL BE MONITORED TO DETERMINED IF ADDITIONAL ACTION IS NEEDED FOR ITS RELEASE.</p> <p>AN EMAIL (3/13/21) WAS SENT TO THE FRAUD DETECTION &amp; ANALYSIS UNIT ASKING FOR THE RETURN AND REFUND TO BE REVIEWED.</p> <p>PER RESPONSE EMAIL (3/13/21) RECEIVED FROM FDAU, THE RETURN HAS BEEN REVIEWED AND PROCESSED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN CONFIRM THAT THE REFUND HAS BEEN ISSUED.</p> <p>A REVIEW OF PATH SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-343 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYERS ARE SEEKING ASSISTANCE WITH OBTAINING AN ADDITIONAL REFUND AMOUNT. THE TAXPAYER SAY THAT A LOWER AMOUNT WAS RECEIVED DUE TO THE DEPARTMENT TAXING MR. TAXPAYER'S NON-TAXABLE 1099R RETIREMENT INCOME IT IS ALLEGED THE SAME INFORMATION HAS BEEN SUBMITTED TO THE DEPARTMENT WITH NO RESPONSE. NOTES ON THE SYSTEM STATE THAT RETIREMENT INCOME IS NOR BEING TAXED. THE ISSUE INVOLVES MRS. TAXPAYER INCOME. SHE WAS ISSUED A VA W-2 AND THE WAGES ARE NOT BEING REPORTED. AS A PA RESIDENT, ALL INCOME IS TAXABLE NO MATTER THE SOURCE. | THIS OFFICE AGREES WITH THE PREVIOUS DEPARTMENTAL ADJUSTMENT AFTER ALL SUBMITTED INFORMATION. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. AN ATTEMPT WILL BE MADE TO CONTACT THE TAXPAYERS AND EXPLAIN WHY THE REQUESTED REFUND WAS DECREASED.<br><br>A REVIEW OF PREVIOUSLY SUBMITTED INFORMATION REVEALED A COPY OF A PART-YEAR VA RETURN. MR. TAXPAYER LISTED LIVING IN VA THE ENTIRE YEAR WHILE MRS. TAXPAYER IS LISTED AS A VA RESIDENT FROM MAY TO OCTOBER. BOTH ALSO STATE ON THE RETURN THAT THEY MOVE TO PA. A TELEPHONE CALL (3/18/21) WAS PLACED OUT TO MR. TAXPAYER AND A VOICEMAIL WAS LEFT.<br><br>A RETURN TELEPHONE CALL (3/18/21) WAS RECEIVED FROM MR. TAXPAYER. IT WAS EXPLAINED WHY THE REQUESTED REFUND WAS DECREASED. MR. TAXPAYER SAYS THAT HE AND HIS SPOUSE INTENDED TO MOVE TO ANOTHER STATE SO SHE COULD ACCEPT AN EMPLOYMENT OPPORTUNITY BUT BOTH DECIDED TO RETURN TO PA. AFTER THE EXPLANATION, MR. TAXPAYER SAID THAT NO OTHER ADDITIONAL ACTION WILL BE ASKED FOR. THIS CASE IS BEING CLOSED AS THERE IS NO OTHER ADJUSTMENT NECESSARY AT THIS TIME. |
| 2021-344 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2020 REFUND. TAXPAYER CLAIMED SHE RECEIVED AN EVICTION NOTICE AND IS LOOKING TO HAVE THE REFUND EXPEDITED. TAXPAYER WILL SEND ME COPIES OF THE 1099S AS THEY MAY GET QUESTIONED AND I WILL THEN FORWARD TO BIT  | BIT AND TREASURY PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-345 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER REQUESTING ASSISTANCE WITH DELINQUENT TAXES. WILL REVIEW ACCOUNT AND CONTACT TAXPAYER WITH OPTIONS.  | LETTER SENT TO TAXPAYER EXPLAINING MUST CONTACT COLLECTIONS DEPARTMENT FOR PAYMENT PLAN, ALSO ATTACHED REV-488.   |
| 2021-346 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A TAXPAYER MAKING DOUBLE PAYMENTS ON A TAX DUE.   | BIT REFUNDED THE 2ND PAYMENT AND THE TAXPAYER WAS NOTIFIED.   |
| 2021-347 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING HER TAXABLE INCOME. THE TAXPAYER SHE CURRENTLY NOT HOME AND THE W-2 WAS MAID TO HER HOME IN PA. HER MOTHER SAYS THAT SHE FORWARDED THE W-2 TO HER. IT HAS BEEN SOME TIME AND NOTHING HAS BEEN RECEIVED. AN ATTEMPT WAS MADE TO CONTACT THE FEDERAL IRS TO RETRIEVE A COPY OF THE W-2. THE TAXPAYER SAID THAT THE IRS AND WAS TOLD THAT SHE WAS PROVIDING THE INCORRECT ADDRESS.  | A SEARCH OF THE W2 REPOSITORY WAS DONE AND INFORMATION WAS FOUND. THE WAGE INFORMATION WAS GIVEN AND ALONG WITH THE ADDRESS ON FILE. THE CALL THEN DROPPED/ENDED. THE INFORMATION THE TAXPAYER WAS SEEKING WAS GIVEN. CLOSING CASE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-348 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH EXPEDITING HER REFUND. WILL REVIEW.   | REFUND IS SYSTEM APPROVED 03/26/21. ADVISED THE TAXPAYER TO ALLOW 3/4 WEEKS FOR CHECK TO BE RECEIVED.   |
| 2021-349 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A PAYMENT NOT BEING CASHED YET FOR INHERITANCE TAX   | TAXPAYERS RETURN IS NOT ON THE SYSTEM YET SO INHERITANCE CAN NOT NOTATE AN ACCOUNT. I TOLD THE TAXPAYER TO CONTACT ME IN THE FUTURE AS I WILL SAVE ALL CORRESPONDENCE IF SHE GETS CHARGED FOR A LATE PAYMENT IN THE FUTURE.   |
| 2021-350 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE MAIL. THE TAXPAYERS ARE DISPUTING THE PREVIOUS ADJUSTMENTS MADE BY THE DEPARTMENT TO INCREASE THE TAXABLE INCOME BASED ON K-1'S SUBMITTED. THE TAXPAYERS SAY THAT MR. TAXPAYER IS A PARTNER IN ONE OF THE ENTITY'S THAT ISSUED TO K-1'S. THE TAXPAYERS/CPA ARE ATTEMPTING TO DEDUCT EXPENSES FROM THE INCOME. THE DEPARTMENT IS CURRENTLY NOT ACCEPTING THE ORIGINAL FIGURES. | <p>A COPY OF THE PARTNERSHIP AGREEMENT OR ARTICLES OF INCORPORATION WOULD NEED TO BE SENT FOR REVIEW TO DETERMINE IF THE K-1 BUSINESS EXPENSES CAN BE ALLOWED. AN ADJUSTMENT WAS MADE TO THE SALE AND EXCHANGE OF PROPERTY INCOME BECAUSE THE K-1 RECEIVED BY THE DEPARTMENT FROM THE ENTITY REPORTS MORE INCOME. A TELEPHONE CALL (3/29/31) WAS PLACED OUT TO THE CPA TO EXPLAIN WHY THE ADJUSTMENTS WERE MADE TO ACCOUNT. THE CPA WILL ATTEMPT TO OBTAIN OF THE AGREEMENT OR ARTICLES OF INCORPORATION. THE PREPARER OF THE PA20S/65 ENTITY RETURN (THIS CPA DIS NOT PREPARER THE RETURN) WILL BE CONTACTED BY THE CPA TO DETERMINE THE CORRECT K-1 INCOME. PROVIDED INFORMATION.</p> <p>THERE HAS BEEN NO FURTHER CONTACT FROM THE CPA REGARDING THE REQUESTED INFORMATION. THERE IS RECORD OF INFORMATION SUBMITTED TO THE DEPARTMENT HOWEVER IT APPEARS TO BE A COPY OF INFORMATION PREVIOUS SUBMITTED AND DOES NOT ADDRESS THE ABOVE QUESTIONS/CONCERNS. THIS OFFICE WILL CONTINUE ASSISTING THE CPA/TAXPAYERS IF FURTHER INQUIRES ARE RECEIVED. CLOSING CASE.</p> <p>A TELEPHONE CALL WAS RECEIVED FROM THE CPA INQUIRING ABOUT THE STATUS OF THE TAXPAYER'S ACCOUNT AND REV-556 SUBMITTED TO THIS OFFICE. THE ADJUSTMENTS AND STATUS WERE EXPLAINED. PLEASE ALL PREVIOUS NOTES. A COPY OF MR. TAXPAYER'S PARTNERSHIP AGREEMENT HAS BEEN RECEIVED AND HAS BEEN FORWARDED TO THE BUREAU OF INDIVIDUAL FOR REVIEW. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A RESPONSE WAS RECEIVED FROM THE CPA. A COPY OF THE PARTNERSHIP AGREEMENT WAS RECEIVED AND FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES. PER THE RESPONSE FROM BIT, THE AGREEMENT APPEARS TO SHOW THAT EACH PARTNER IS RESPONSIBLE THEIR OWN EXPENSES HOWEVER MORE INFORMATION IS NEEDED. BIT IS REQUESTING THAT TAXPAYER/CPA SUBMIT A DETAILED BREAKDOWN OR DATED RECEIPT SO THAT THE EXPENSES CAN BE REVIEWED TO DETERMINE IF THEY ARE ALLOWABLE FOR PA PURPOSES. AN EMAIL (7/23/21) HAS BEEN SENT TO THE CPA ADVISING OF THIS INFORMATION. A RESPONSE WAS RECEIVED. AN ATTEMPT WILL BE MADE TO OBTAIN THE INFORMATION AND MORE INFORMATION REGARDING THE K-1 INCOME.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-351 | THIS OFFICE RECEIVED THE FEDERAL FORM 911 REQUESTING ASSISTANCE WITH PEN/INT. WILL REVIEW AND CONTACT TAXPAYER WITH A RESOLUTION. PER REVIEW, TP CLAIMED RESIDENT CREDIT FOR NJ.  | SPOKE WITH THE TAX AND SENT EMAIL ADVISING TO PAY AND APPEAL TAX YEAR 2018. RECOMMENDED AMENDING 2019 TO INCL W2S IN REPOSITIRY AND POSSIBLE CONTRIBUTION DEDUCTIONS FROM THE DISTRIBUTION.   |
| 2021-352 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYER QUESTIONING A BILLING NOTICE. ALSO QUESTIONED IF CHECK POSTED, MAILED 04/2020. WILL REVIEW THEN CONTACT TAXPAYER WITH FINDINGS.   | PAYMENT HAS BEEN APPLIED, NO LIABILITY DUE. TAXPAYER DOES NOT HAVE VM.  |
| 2021-353 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE ONLINE TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO NOT RECEIVING THEIR IRS REFUND YET.  | I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS AND LET HIM KNOW I CAN ONLY HELP WITH PA STATE AND PA INHERITANCE TAX CONCERNS.  |
| 2021-354 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO A BALANCE DUE FOR TAX YEAR 2018.  | TAXPAYER SENT IN A PAYMENT TO PAY THE BALANCE DUE, BUT AFTER REVIEW BIT ALLOWED THE AMENDED RETURN AND THE TAXPAYER WILL BE RECEIVING 2 REFUNDS, ONE FOR THE AMENDED RETURN AND ONE FOR THE PAYMENT. TAXPAYER AND CPA HAS BEEN NOTIFIED.  |
| 2021-355 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO DEPENDENTS BEING CLAIMED ON THEIR TAX RETURN.   | TAXPAYER SENT ME THE RETURN THEY WERE QUESTIONING IN REGARDS TO THE STATE OF PA, RETURN HAS BEEN PROCESSED AND TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-356 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF HER REQUESTED FEDERAL REFUND. THE TAXPAYER SAYS THAT IT IS PASS THE TIME-FRAME THAT IT WOULD TAKE TO PROCESS AND RECEIVE THE REFUND. THE REFUND COULD BE USED BECAUSE HER SPOUSE RECENTLY PASSED AND THE MONIES WOULD GO TOWARDS PAY BILLS AND OTHER EXPENSES. THE TAXPAYER IS CONTACTING THE INCORRECT ADVOCATE OFFICE BECAUSE THIS OFFICE CAN ONLY ASSISTANCE WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE TAXPAYER FILING PA PERSONAL INCOME . IT IS WAITING TO BE REVIEWED AND SUBMITTED LISTING A TAX DUE AMOUNT. | AN RETURN CALL (3/15/21) AND IT WAS EXPLAINED THAT SHE WAS CONTACTING THE INCORRECT ADVOCATE OFFICE. THE TAXPAYER SAYS THAT SHE WAS GIVEN THIS OFFICE'S TELEPHONE NUMBER BY ANOTHER INDIVIDUAL. THE NUMBER TO THE FEDERAL OFFICE OF TAXPAYERS' RIGHTS ADVOCATE WAS PROVIDED TO THE TAXPAYER. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-357 | THIS OFFICE RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, THROUGH THE MAIL. THE FEDERAL FORM HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE HAS THIS OFFICE IS ONLY ABLE TO ASSIST TAXPAYERS WITH PERSONAL INCOME AND INHERITANCE TAX MATTERS. MRS. TAXPAYER IS LISTED IS THE INJURED SPOUSE. THERE IS ONLY RECORD OF MR. TAXPAYER ON THE SYSTEM FROM OVER A DECADE AGO.  | AN ATTEMPT TO CONTACT THE TAXPAYERS TO ADVISE THE FEDERAL FORM HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AND IF THEY WOULD WANT IT RETURNED.<br><br>A TELEPHONE CALL (3/30/21) WAS PLACED OUT TO THE PREPARER LISTED ON THE FEDERAL FORM. A RETURN CALL (3/30/21) WAS RECEIVED FROM THE PREPARER. IT WAS EXPLAINED THAT THE FORM WAS SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. THE PREPARER SAID THAT HE WOULD LIKE THE FORM RETURN. IT WILL BE RETURNED BY MAILED.<br><br>THE LETTER BEING SENT ALONG WITH THE FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, IS DATED (3/30/21). CLOSING CASE. |
| 2021-358 | THIS OFFICE RECEIVED AN INNOCENT SPOUSE PETITION THROUGH THE MAIL.  | TAXPAYER INTENDED FOR IT TO GO TO THE IRS AS SHE HAS NO BALANCES WITH PA. I EMAILED THE INFORMATION BACK TO HER AND GAVE HER THE IRS ADVOCATE NUMBERS TO REACH OUT TO.  |
| 2021-359 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA QUESTIONING THE REFUND FOR TX YEAR 2019 AND 2020.  | REFUND SYSTEM APPROVED 04/28/21.  |
| 2021-360 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REQUESTED REFUND. THE TAXPAYER SAYS THAT REFUND MONIES IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. A REVIEW OF THE INCOME TAX RETURNS SHOWS THAT AN EQUAL RETURN WAS FILED. NO REFUND WAS REQUESTED NOR WAS ONE ISSUED.   | IT WAS EXPLAINED THAT EQUAL PA INCOME TAX RETURN WAS FILED. THE TAXPAYER ADVISED THAT SHE WAS INQUIRING ABOUT THE REQUESTED FEDERAL RETURN. THE TELEPHONE NUMBER FOR THE FEDERAL ADVOCATE OFFICE WAS GIVEN TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.   |
| 2021-361 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER THE UNRESOLVED LIABILITY SHOWING ON THE ACCOUNT. THE TAXPAYER WANTED TO KNOW IF A PORTION OF HIS REQUESTED FEDERAL REFUND WOULD BE TAKEN TO SATISFY THE BALANCE. A REVIEW OF THE ACCOUNT THAT THERE IS AN AMOUNT OUTSTANDING FOR ONE TAX YEAR. A REVIEW OF THE ACCOUNT SHOWS THAT A TOPS LETTER WAS PREVIOUSLY SENT SO IT WOULD APPEAR THAT ANY REFUND AMOUNT APPROVED BY THE FEDERAL IRS WOULD COME TO PA. | IT WAS EXPLAINED THAT IT APPEARS THAT ANY FEDERAL REFUND WOULD OFFSET TO PA. HOWEVER WHEN OFFSET WOULD OCCUR IS DEPENDED ON WHEN THE INCOME TAX RETURN IS PROCEEDED. THE TAXPAYER THEN INQUIRED ABOUT SETTING UP A DEFERRED PAYMENT PLAN TO SATISFY THE BALANCE. IT WAS EXPLAINED THAT A PAYMENT PLAN IS AN OPTION BUT THE PLAN MAY NOT PREVENT THE OFFSET. THE TAXPAYER SEND THAT HE WILL AWAIT FOR AN OFFSET TO OCCUR. IT WOULD APPEAR THAT THERE IS NO OTHER ASSISTANCE REQUESTED AT THIS TIME. CLOSING CASE.  |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-362 | <p>THIS OFFICE RECEIVED A TELEPHONE AND EMAIL FROM THE TAXPAYER EXPLAINING THE FOLLOWING: I AM IN THE MIDST OF HAVING THE MORTGAGE ON MY PRIMARY RESIDENCE MODIFIED DUE TO A 6 MONTH FORBEARANCE DURING THIS PANDEMIC. I WAS APPROVED FOR THE MODIFICATION AND HAVE ALREADY PAID FOUR MONTHS MORTGAGE PAYMENT TOWARD IT. DURING THE PROCESS, THE MORTGAGE COMPANY DISCOVERED LIENS ON MY HOME DUE TO UNPAID TAXES DUE TO THE STATE. I DO NOT DISPUTE THE LIENS. IN ORDER TO MOVE FORWARD WITH THE LOAN MODIFICATION, THE MORTGAGE COMPANY NEEDS TO HEAR FROM THE STATE THAT THEY ARE WILLING TO SUBORDINATE THE LIENS TO THE MORTGAGE, IN EFFECT, NO CHANGE SINCE THAT IS THEIR CURRENT POSITION. APPARENTLY, DONE ALL THE TIME. A REVIEW OF THE ACCOUNT SHOWS THAT THERE ARE UNRESOLVED LIABILITY FOR MULTIPLE TAX YEARS. THE TAXPAYER SAYS THAT SHE IS NOT DISPUTING THE LIENS. SHE IS ASKING IF THE RE-FINANCING CAN GO FORWARD WITH THE ACTIVE LIENS AND BALANCES.</p> | <p>THE EMAIL WAS FORWARDED TO THE BUREAU OF COMPLIANCE (LIEN) (3/15/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM THE LIENS DIVISION, THEY DO NOT HAVE ANY AUTHORITY ENTER INTO SUCH AGREEMENT. THE TAXPAYER WOULD NEED TO CONTACT THE OFFICE OF CHIEF COUNSEL FOR POSSIBLE ASSISTANCE. AN EMAIL (3/23/21) WAS SENT TO THE TAXPAYER ADVISING OF THE INFORMATION AND RESPONSE. THERE HAS BEEN NO REPLY. THIS CASE IS BEING CLOSED AS THERE APPEARS TO BE NO ADDITIONAL ASSISTANCE THAT THIS OFFICE CAN PROVIDE TO THE TAXPAYER.</p> |
| 2021-363 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE STATUS OF THE 2017 RETURN. RETURN IS PENDING, WILL SEND REQUEST FOR EXPEDITE.</p>  | <p>EMAILED CPA TO ADVISE THAT THE 2017 RETURN HAS BEEN PROCESSED AND THE LIABILITY HAS BEEN REMOVED.</p>   |
| 2021-364 | <p>THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER QUESTIONING THE REFUNDS FOR TAX YEARS 2019 AND 2020. 2019 FILED AS AN EQUAL RETURN, 2020 PENDING FOR 1099R PROOF. WILL CALL TAXPAYER TO ADVISE.</p>  | <p>SENT AN EMAIL TO THE TAXPAYER ADVISING NO REFUND DUE FOR THE 2019 TAX YEAR. TX YEAR 2020 IS PENDING REVIEW.</p>   |
| 2021-365 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A BILL FROM PA. TAXPAYER'S HUSBAND IS IN THE MILITARY AND BASED OUT OF NORTH CAROLINA. SHE PREVIOUSLY SPOKE TO ANOTHER PERSON IN THE DEPARTMENT AND WILL SEND ME THE INFORMATION SHE ALREADY RECEIVED SO I CAN TAKE A LOOK.</p>   | <p>I SENT THE TAXPAYER FORMS AND INSTRUCTIONS ON HOW TO FILE AN AMENDED RETURN. TAXPAYER SENT ME THE AMENDED RETURN AND THE ACCOUNT NOW HAS A ZERO BALANCE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-366 | THIS OFFICE RECEIVED REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. TAXPAYER SAYS THE FOLLOWING: RECENTLY FOUND OUT THAT THERE IS A LARGE OWED FOR PROPERTY, I HAVE A LETTER FROM IRS RELEASING ME OF OWED TAXES AND HAVE NOT LIVED IN THE STATE OF PA SINCE 2009. MY TAX RETURN IS BEING HELD DUE TO TAXES I SHOULD NOT OWE. A REVIEW OF THE ACCOUNT SHOWS THE INCOME TAX RETURN ON THE SYSTEM WAS CREATED BY THE BUREAU OF DESK REVIEW (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, DISCOVERY) USING FEDERAL TAX INFORMATION. NOTES ON THE SYSTEM SHOW THAT THE NOTICES SENT BY THE DEPARTMENT WERE RETURNED AS DELIVERABLE/ "BAD ADDRESS". | A TELEPHONE CALL (3/31/21) WAS PLACED OUT TO THE TAXPAYER TO EXPLAIN THE AMOUNT. THIS OFFICE CAN ONLY PROVIDE LITTLE ASSISTANCE DUE TO THE RETURN BEING IN A COLLECTIONS STATUS. THE TAXPAYER ASKED FOR AN EMAIL BE STILL TO HIM. AN EMAIL WAS SENT (4/1/21).<br><br>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF A REPLY EMAIL FROM TAXPAYER NOR COULD ANYTHING BE FOUND SHOWING THAT HE CONTACTED THE DEPARTMENT. THIS IS ALSO NO RECORD OF A PETITION ON FILE. THIS OFFICE WILL ATTEMPT TO PROVIDE FURTHER ASSISTANCE IF THE TAXPAYER SHOULD CONTACT THIS OFFICE AGAIN.  |
| 2021-367 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER ABOUT RECEIVING A NOTICE OF A POSSIBLE OFFSET TO THE PA COURTS. I EXPLAINED ALL THE OPTIONS AND TAXPAYER WILL GET BACK TO ME AFTER THEY DECIDE IF THEY WANT TO STAY AS A JOINTLY FILED RETURN OR FILE AN INJURED SPOUSE CLAIM.   | TAXPAYER NEVER RESPONDED BACK BUT THE MONEY DID NOT OFFSET. CLOSING OUT THE CASE.  |
| 2021-368 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER CONCERNING A NOTICE AND LIABILITY SHOWING ON HIS JOINT ACCOUNT. MR. TAXPAYER SAYS THAT AN ADJUSTMENT WAS MADE TO DECREASE THE ESTIMATED PAYMENTS CREDITED TO THE TAXPAYER. NOTES ON THE SYSTEM SHOW THAT INFORMATION WAS PREVIOUSLY SUBMITTED TO THE DEPARTMENT TO VERIFY THAT ADDITIONAL PAYMENTS WERE MADE. NO PAYMENT COULD BE FOUND. THE TAXPAYERS ALSO OWN A LLC COMPANY AND A REVIEW BY THIS SHOWS THAT THE ADDITIONAL PAYMENT WAS CREDIT TO THE LLC.  | IT WAS EXPLAINED TO MR. TAXPAYER THAT THE PAYMENT WAS CREDITED TO THE LLC'S EIN NUMBER. A REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE MOVED TO THE PERSONAL ACCOUNT. EXCHANGED CALLBACK INFORMATION.<br><br>AN EMAIL (3/22/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND TRANSFER THE PAYMENT TO THE CORRECT ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM THE BIT, THE PAYMENT HAS BEEN TRANSFERRED FROM THE ENTITY'S ACCOUNT TO THE TAXPAYERS' INDIVIDUAL ACCOUNT. THE TAXPAYERS ORIGINALLY CALCULATED AN OVERPAYMENT ON THE TAX RETURN AND ASKED FOR THE AMOUNT TO BY BE APPLIED TO THE FOLLOWING YEAR. THE FOLLOWING YEAR'S CREDITS WILL NEED TO BE ADJUSTED ACCORDINGLY.<br><br>THE CARRY OVER CREDIT AMOUNT HAS BEEN APPLIED TO THE FOLLOWING NEXT. THERE ARE NO OTHER LIABILITIES SHOWING ON THE ACCOUNT AT THIS TIME. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-369 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE REFUND IS BEING REQUESTED THROUGH TAX FORGIVENESS. THE TAXPAYER SAYS THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS CURRENT BEING DENIED BECAUSE A SCHEDULE SP WAS NOT COMPLETED AND SUBMITTED WITH THE RETURN.  | THE REASON WHY NO REFUND HAS BEEN ISSUED WAS EXPLAINED TO THE TAXPAYER. THE TAXPAYER STATED THAT SHE HAD NOT COMPLETED THE SCHEDULE SP BEFORE AND WAS ISSUED A REFUND. IT IS UNKNOWN WHY IN PREVIOUS YEARS A SCHEDULE SP WAS NOT REQUESTED. THE TAXPAYER ALSO ASKED IF 2020 TAX FORMS COULD BE SENT TO HER. THE FORMS WERE PROCESSED TO BE MAILED TO THE TAXPAYER (3/17/21).   |
| 2021-370 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A TAXPAYER NOT BEING ABLE TO PAY HIS 2019 BALANCE DUE. HE WILL FILL OUT THE REV-488 AND SEND TO ME.   | TAXPAYER HAS BEEN SET UP ON A 23 MONTH PAYMENT PLAN IN ORDER TO PAY HIS BALANCE DUE.   |
| 2021-371 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER AND TAX PREPARER CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT HE IS ACTIVE DUTY MILITARY AND WAS REQUESTING A REFUND OF THE PA WITHHOLDING. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS RECORD OF THE INCOME TAX RETURN. IT APPEARS THAT THE RETURN HAS NOT BEEN PROCESSED BECAUSE IT WAS IMAGED ON THE SYSTEM AS A CORRESPONDENCE.                                     | THE STATUS OF THE ACCOUNT WAS EXPLAINED. A REQUEST BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND PROCESS THE RETURN.<br><br>AN EMAIL WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND PROCESS THE INCOME TAX RETURN SUBMITTED. THE RETURN HAS BEEN PROCESSED AND NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED BY CHECK. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.   |
| 2021-372 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO THE UE EXPENSES CLAIMED IN 2019.  | I SENT THE INFORMATION TO BIT AND THEY HAVE SOME ADDITIONAL QUESTIONS, A SUPERVISOR FROM THAT AREA WILL TAKE IT FROM THERE.  |
| 2021-373 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' TAX PREPARER REGARDING THE ESTIMATED UNDERPAYMENT (EUP) PENALTY ASSESSED FOR THE TAX YEAR. THE PREPARER HAS THAT THE PENALTY IS BEING INCORRECTLY CHARGED. EUP SHOULD NOT BE CHARGED BECAUSE THE TAXPAYERS QUALIFIED FOR TAX FORGIVENESS IN THE PREVIOUS YEAR. THE PREPARER SAYS THAT INFORMATION WAS PREVIOUSLY SUBMITTED DISPUTING THE PENALTY. NO RECORD COULD BE FOUND OF INFORMATION BEING RECEIVED. | IT WAS EXPLAINED THAT A REQUESTED WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PENALTY TO BE REVIEWED AND DETERMINE IF IT IS BEING ASSESSED CORRECTLY.<br><br>AN EMAIL (3/29/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINE IF ANY THE EUP PENALTY IS BEING ASSESSED CORRECTLY. THE OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT (3/30/21), THE ORIGINALLY ASSESSED EUP PENALTY HAS BEEN MOVED. THE TAXPAYERS ARE EXEMPT FROM THE PENALTY BECAUSE THEY QUALIFIED FOR 100% TAX FORGIVENESS IN THE PREVIOUS YEAR. ATTEMPT WILL BE MADE TO NOTIFY THE TAX PREPARER.<br><br>A TELEPHONE AND VOICEMAIL (3/31/21) WAS LEFT FOR THE TAX PREPARER ADVISING THAT AN ADJUSTMENT WAS MADE TO REMOVE THE ESTIMATED UNDERPAYMENT PENALTY. THE ACCOUNT NOW REFLECTS NOW BEING PAID IN FULL. THERE APPEARS TO BE NO OTHER ADJUSTMENT NECESSARY AT THIS TIME. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-374 | <p>THIS OFFICE RECEIVED A SERIES OF EMAILS FROM THE EXECUTOR DISPUTING THE LIABILITY SHOWING ON THE ACCOUNT. THE EXECUTOR SAYS THAT INFORMATION WAS PREVIOUSLY SUBMITTED TO HAVE THE ACCOUNT REVIEWED. NOTES ON THE SYSTEM APPEAR TO SHOW THAT THE INCORRECT RETURNS HAVE BEEN FILED. THE EXECUTOR, WHO IS ALSO THE SON, SAYS THAT HIS PARENTS ARE DECEASED AS OF 2013. THE MOTHER HAS INTEREST AND DIVIDEND INCOME, AND INSTEAD OF OPENING AN ESTATE OR TRUST, CONTINUED TO FILE PA-40 INCOME TAX RETURN IN HIS MOTHER'S NAME. IT APPEARS THE PREVIOUS EXAMINER BEGAN TO TRANSFER TAX INFORMATION TO A FIDUCIARY ACCOUNT.</p> | <p>A PA-41 FIDUCIARY INCOME TAX RETURN HAS BEEN SUBMITTED AS PART OF THE EMAIL CHAIN ALONG WITH NOTICES SENT BY THE DEPARTMENT. THERE ARE MULTIPLE ESTIMATED PAYMENTS AND CARRY OVER CREDITS THAT NEED TO BE REVIEWED.</p> <p>AN EMAIL (4/5/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING HOW TO HANDLE THIS CASE. THERE ARE MULTIPLE RETURNS, PAYMENTS AND CARRY OVER CREDITS THAT NEED TO BE REVIEWED AND ADJUSTED.</p> <p>PER BIT, THE ACCOUNT AND RETURNS ARE CONTINUING TO BE PROCESSED. HOWEVER A REFUND HAS BEEN ISSUED IN ERROR. IT WAS ASKED TO NOTIFY THE ADMINISTRATOR (SON) OF THE ERROR. THE ADMINISTRATOR (SON) WAS NOTIFIED BY EMAIL. HE SAYS THAT HE IS IN RECEIPT OF THE OF REFUND AND WILL RETURN IT TO THIS OFFICE.</p> <p>THE REFUND CHECK (5/24/21) WAS RECEIVED BY THIS OFFICE. AN EMAIL (5/25/21) HAS BEEN SENT TO BIT ASKING HOW THE CHECK SHOULD BE REPROCESSED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>AN EMAIL HAS BEEN RECEIVED FROM BIT ASKING FOR THIS OFFICE TO REQUEST A COPY OF THE PREVIOUS YEAR'S RETURN. THE RETURN HAS BEEN RECEIVED FROM THE SON AND ADMINISTRATOR OF THE ESTATE. THE RETURN HAS BEEN FORWARDED TO BIT (9/8/21).</p> |
| 2021-375 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE LIABILITY WAS PREVIOUSLY PAID. A REVIEW OF THE ACCOUNT SHOWS THAT TWO PAYMENTS WERE REMITTED. BOTH PAYMENTS WERE PROCESSED WITH THE INITIAL PAYMENT BEING REFUNDED. THE FIRST PAYMENT WAS REMITTED BY CHECK AND THE SECOND WAS MADE USING A DEBIT OR CREDIT CARD. AFTER THE PAYMENT WAS PROCESSED AND ISSUED AS A REFUND, THE DEPARTMENT WAS NOTIFIED STOPPED THE PAYMENT AND HER BANK RETURNED MONEY. THE LIABILITY IS THE DEPARTMENT REQUESTING THE MONEY TO BE RETURNED.</p>        | <p>A CALL (3/17/21) WAS RECEIVED FROM MRS. TAXPAYER INQUIRING ABOUT THE STATUS OF THE ACCOUNT. A SECOND CALL WAS RECEIVED AND IT WAS EXPLAINED TO ALLOW MORE TIME FOR THE STOP PAY TO BE COMPLETED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE STOP PAY HAS BEEN COMPLETED. THE REFUND NOW HAS TO REDEPOSITED. THIS CASE WILL REMAIN OPEN UNTIL THE REDEPOSIT OCCURS.</p> <p>AN EMAIL (4/2/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXPAYERS ASKING FOR SOMEONE TO REDEPOSIT THE REFUND. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE (4/2/21) FROM BIT, THE REFUND HAS BEEN DEPOSITED AND THE TAX YEAR REFLECTS BEING PAID IN FULL. A TELEPHONE CALL (4/7/21) WAS PLACED OUT TO MRS. TAXPAYER WITH THE STATUS OF THE ACCOUNT BEING EXPLAINED TO HER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME.</p>  |
| 2021-376 | <p>THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER CONTENDING THAT HER EX HUSBAND FRAUDULENTLY CLAIMED THE CHILD. WILL FWD TO FIU FOR RESOLUTION.</p>   | <p>CALLED NO ANSWER AND NO VM. NO ANSWER.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-377 | THIS OFFICE RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION FROM THE TAXPAYERS THROUGH THE MAIL. MRS. TAXPAYER IS LISTING AS THE INJURED SPOUSE ON THE FORM. THE 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE ONLY HAS JURISDICTION OVER PA STATE PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS NO RECORD OF EITHER TAXPAYER ANYWHERE ON THE SYSTEM.   | THIS OFFICE WILL ATTEMPT TO RETURN THE FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION TO THE TAXPAYERS.<br><br>A LETTER DATED (3/30/21) IS BEING SENT TO THE TAXPAYERS ALONG WITH THE FORM 8379. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.   |
| 2021-378 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL.  | TAXPAYER SENT IN AN IRS INJURED SPOUSE FORM AND THAT INFORMATION NEEDS TO BE SENT TO THEM. TAXPAYER HAD AN EQUAL RETURN FOR 2020 AND NOTHING IS TO BE OWED OR REFUNDED. I GAVE THE TAXPAYER THE IRS TAXPAYER ADVOCATE INFO.   |
| 2021-379 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE 2019 REFUND NOT BEING PROCESSED CORRECTLY.   | BIT PROCESSED THE RETURN AGAIN AND ADJUSTED IT BACK TO THE ORIGINAL FIGURES. CPA HAS BEEN NOTIFIED THAT ALL THE CLAIMED CARRY OVER CREDIT IS NOW IN 2020.   |
| 2021-380 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO THE LIABILITY SHOWING ON THE ACCOUNT. MR. TAXPAYER SAYS THAT NO AMOUNT SHOULD BE DUE BECAUSE HE AND HIS SPOUSE ONLY RECEIVE THEIR PENSION AND SOCIAL SECURITY INCOME. MR. TAXPAYER SAYS THE BALANCE IS THE RESULT OF NOT REVIEWING THE INCOME TAX RETURN. A RESPONSE TO THE LIABILITY NOTICE WAS SENT AT THE IN FEBRUARY 2020. IT WAS EXPLAINED THAT IT APPEARS TO EARLY FOR THE INFORMATION TO BE REVIEWED. | IT WAS EXPLAINED THAT TIME CAN BE ALLOWED TO LET THE PREVIOUSLY SUBMITTED INFORMATION BE RECEIVED AND REVIEWED OR COPIES OF THE INFORMATION BE SENT TO THIS OFFICE. MR. TAXPAYER SAID THAT THE INFORMATION WOULD BE FORWARDED TO THE ADVOCATE OFFICE. PROVIDED MAILING ADDRESS.<br><br>AN EMAIL (4/2/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND CORRESPONDENCE TO DETERMINE IF AN ADJUSTMENT CAN BE MADE. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE REPLY (4/2/21) EMAIL FROM BIT, THE 1099R HAS BEEN DEEMED TO BE NOT TAXABLE AND REMOVED. A SLIGHT ADJUSTMENT WAS MADE TO ADD TAXABLE WAGES PREVIOUSLY NOT REPORTED. THE ADJUSTMENTS RESULT IN NO LIABILITY DUE. A TELEPHONE CALL WAS PLACED OUT TO TAXPAYERS. MR. TAXPAYER ANSWERED AND HAS TOLD THAT THE ACCOUNT HAS BEEN ADJUSTED AND THAT THERE IS NO LONGER AN AMOUNT DUE. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-381 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO HIS CLIENTS 2018 AND 2019 REFUND NOT BEING PROCESSED YET. CPA WILL SEND ME INFORMATION FOR BOTH TAX YEARS.   | BIT PROCESSED BOTH THE 2018 AND 2019 REFUNDS AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-382 | THIS OFFICE RECEIVED THE PA-8379 FROM THE TAXPAYER. PER REVIEW THE 2020 TAX RETURN WAS FILED AS AN EQUAL RETURN.  | LVM WITH TAXPAYER, EQUAL RETURN.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-383 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER QUESTIONING HIS REFUND. TP MAY BE REFERENCING THE FEDERAL REFUND. WILL CALL TO CONFIRM.  | LVM ADVISING REFUND SYSTEM APPROVED 04/01/21  |
| 2021-384 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE FOR TAX YEAR 2019.  | I EXPLAINED TO THE TAXPAYER THAT RESIDENT CREDIT CANNOT BE TAKEN ON WAGES FROM A RECIPROCAL STATE. TAXPAYER WILL AMEND THE TAX RETURN TO SHOW ONLY THE WAGES SHE EARNED WHILE SHE WAS A PA RESIDENT.  |
| 2021-385 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE INCOME TAX RETURNS FILED FOR TWO SEPARATE TAX YEARS. A REVIEW OF THE ACCOUNT SHOWS THAT THE YEARS IN QUESTION ARE STILL UNDER REVIEW. IT DOES NOT APPEAR THAT ADDITIONAL INFORMATION IS BEING REQUEST AT THIS TIME. THE REFUNDS ARE BEING REQUESTED THROUGH TAX FORGIVENESS. THE TAXPAYER THEN STATED THAT INFORMATION WAS PREVIOUSLY REQUESTED TO VERIFY THE DEPENDENTS CLAIMED ON THE RETURN. PAST REFUNDS HAVE BEEN TAKEN TO SATISFY OUTSTANDING BALANCES.  | THE STATUS OF THE TWO PA INCOME TAX RETURNS TO THE TAXPAYER. IT WAS ALSO EXPLAIN THAT SHE WOULD NEED TO CONTACT THE FEDERAL IRS REGARDING ANY OFFSETS AND DISALLOWANCE OF HER DEPENDENTS. PREVIOUS STATE REFUNDS HAVE BEEN ISSUED. IT APPEARS TO BE NO OTHER ASSISTANCE NECESSARY. CLOSING CASE.  |
| 2021-386 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE ADVISES OF PENALTY AND INTEREST. MR. TAXPAYER SAYS THAT NO ADDITIONAL AMOUNT SHOULD BE DUE BECAUSE THE TAX PAYMENT WAS REMITTED TIMELY. THE PAYMENT WAS RECENTLY CASHED. A REVIEW OF THE TAX YEAR SHOWS THAT THE REMAINING AMOUNT DUE IS ESTIMATED UNDERPAYMENT PENALTY. WHILE MRS. TAXPAYER IS A W-2 EMPLOYEE AND HAD TAXES WITHHELD AGAINST HER WAGES, MR. TAXPAYER REPORTED SCHEDULE C INCOME AND HAD NOT ESTIMATED OR PRE-PAYMENT. THERE IS ONE PAYMENT CREDITED AS EXTENSION PAYMENT BUT SHOULD HAVE BEEN CREDIT AS A VOUCHER. | IT WAS EXPLAINED TO MR. TAXPAYER THAT THE PENALTY AND INTEREST IS ESTIMATED UNDERPAYMENT PENALTY (EUP). IT WAS ALSO EXPLAINED HOW IT IS CALCULATED. THE PENALTY CAN BE CONTESTED AND THE MR. TAXPAYER SAID THAT HE WOULD FILE A PETITION WITH THE BOARD OF APPEALS. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE GIVEN AT THIS TIME. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-387 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING THE ESTIMATED PAYMENTS CLAIMED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT HE IS NOT RECEIVING CREDIT FOR THE AMOUNT. A REVIEW OF THE ACCOUNT SHOWS THAT THE AMOUNT WAS REMOVED BECAUSE THE PAYMENTS COULD NOT BE FOUND. THE REMOVAL OF THE PAYMENTS CREATED A LIABILITY WHICH THE TAXPAYER PAID. AN ATTEMPT WAS MADE TO LOCATE THE PAYMENT AND THEY COULD NOT BE FOUND. THE PAYMENTS BEING REMITTED ON THE TAXPAYER'S LLC CHECKS.</p>   | <p>A REVIEW OF THE COPY OF THE CANCELLED CHECK MAKES IT APPEAR THAT THE PAYMENT WERE POSSIBLY INCORRECTLY SENT TO THE FEDERAL IRS. A TELEPHONE CALL (3/22/19) WAS PLACED OUT ADVISING THAT THE ENCODING ON THE BACK OF THE CHECKS IS DIFFERENT FROM THAT OF THE DEPARTMENT OF REVENUE. THE TAXPAYER SAID THAT WHILE HE UNDERSTOOD WHAT WAS BEING TOLD TO HIM BUT WOULD WANT THIS OFFICE TO SPEAK WITH HIS TAX PREPARER. PROVIDED CALLBACK NUMBER.</p> <p>A TELEPHONE CALL (3/23/21) WAS RECEIVED BY THIS OFFICE FROM THE TAXPAYER IN RESPONSE TO THE ISSUE REGARDING THE CANCELLED CHECKS. THE CHECKS WERE NOT CASHED BY THE BUREAU OF INDIVIDUAL TAXES BUT SALES TAX DIVISION. IT WAS EXPLAINED THE TAXPAYER CALL THIS OFFICE BACK TO DETERMINE WHAT HE WANTS TO DO ANY ADJUSTMENTS COULD CREATE/AFFECT LIABILITIES. THE PREPARER SAID THAT HE WILL SPEAK WITH THE TAXPAYER.</p> <p>A RETURN CALL (3/24/21) AND VOICEMAIL WAS RECEIVED FROM THE TAXPAYER. A RESPONSE CALL (3/24/21) WAS PLACED OUT TO THE TAXPAYER IN WHICH IT WAS EXPLAINED HOW THE PAYMENTS WERE APPLIED. PLEASE SEE ABOVE FOR A DETAILED EXPLANATION. THE TAXPAYER IS DECIDING NOT TO HAVE ANY ADJUSTMENTS TO THE PAYMENTS BE MADE. THEREFORE THIS CASE US BEING CLOSED.</p> |
| 2021-388 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER INQUIRING WHETHER HE HAS A TAX OBLIGATION. HIS ACCOUNT CURRENT SHOWS A UNRESOLVED LIABILITY. IN HIS EMAIL TO THIS OFFICE HE SAYS THE FOLLOWING:I WAS RECENTLY INFORMED THAT I JUST BEING A RENTEE IN SHARPSVILLE PA AND NOT OWNING NO PROPERTY AM AND BEING 65 YEARS OF AGE AM NOT SUPPOSE TO RENDER TAXES TO PA OR ANY STATE UNLESS I OWNED PROPERTY WHICH I DO NOT. I AM BEING CHARGED THE AMOUNT OF \$1,676.06 INCLUDING A PENALTY AND INTEREST CHARGE, REGARDLESS OF BEING EMPLOYED I DO NOT HAVE MONEY TO PAY THAT AMOUNT OF MONEY AND ALL EXPENSES ARE SOLELY MINE. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS A LIABILITY BECAUSE OH AND PA TAXES WERE WITHHELD AGAINST HIS INCOME.</p> | <p>A REPLY EMAIL (3/22/21) WAS RECEIVED FROM THE TAXPAYER. HE EXPLAINED THAT HE PREVIOUS SPOKE TO HIS EMPLOYER'S HUMAN RESOURCE DEPARTMENT REGARDING HIS CHANGE OF ADDRESS. ANOTHER REPLY WAS SENT EXPLAINING THAT THE TAX IS DUE HOWEVER HE MAY BE ABLE TO FILE A NON-RESIDENT OH RETURN AND REQUEST A REFUND OF THE TAX WITHHOLDING. IT WAS EXPLAINED THAT A COPY OF THE PA RETURN SHOULD BE SUBMITTED WITH ANY OH RETURN.</p> <p>A RETURN MAIL (3/23/21) WAS RECEIVED FROM THE TAXPAYER THANKING THIS OFFICE FOR THE INFORMATION GIVEN. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT THIS OFFICE CAN PROVIDE. CLOSING CASE.</p>   |
| 2021-389 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE STATUS OF THE REFUND. PER REVIEW, RETURN IN SUSPENDED IN ERROR SUSPENSION. WILL SEND EMAIL TO BIT FOR RESOLUTION.</p>  | <p>REFUND SYSTEM APPROVED 03/25/21. LVM WITH CPA ADVISING.</p>   |
| 2021-390 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH HIS CLIENT'S REFUND. PER REVIEW, IT APPEARS THAT THE RETURN NEVER TRANSMITTED TO PATH. WILL SEND EMAIL TO BIT FOR RESOLUTION.</p>   | <p>REFUND TREASURY APPROVED 04/05/21.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-391 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER QUESTIONING A BILLING NOTICE, SHE HAS PROOF THAT A PAYMENT WAS MADE THROUGH ACI. ADVSD TO SEND THE PROOF /CONFIRMATION NUMBER, WILL FWD TO BIT.   | NO REFUND DUE. THE PAYMENT MADE ON 02/15/20 VIA ESERVICES WAS APPLIED TO THE 2018 TAX YEAR.   |
| 2021-392 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE. THE TAXPAYER IS QUESTIONING HOW TO AMEND THEIR RETURN. WILL EMAIL TO ADVISE.  | ADVISED THE TAXPAYER ON HOW TO AMEND THEIR RETURN.  |
| 2021-393 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT SHE NEEDS ASSISTANCE WITH COMPLETING THE PA-8379, INJURED SPOUSE AND ALLOCATION FOR. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER SAYS FILED A JOINT INCOME TAX RETURN. THE DEPARTMENT HAS SENT NOTIFICATION OF POSSIBLE OFFSET OF THE REQUESTED REFUND.   | A TELEPHONE CALL (3/24/21) WAS PLACED OUT TO MRS. TAXPAYER SAID THAT NO LONGER NEEDED THIS OFFICE'S ASSISTANCE. MRS. TAXPAYER SAYS THAT THE REV ML090 2 ( INTENT TO OFFSET STATE REFUND) WAS SIGNED AND IS IN THE PROCESS OF BEING RETURNED TO THE DEPARTMENT. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT MR. TAXPAYER OUTSTANDING CHILD SUPPORT OBLIGATIONS. AS MRS. TAXPAYER IS NOT SEEKING ADDITIONAL ASSISTANCE, THIS CASE IS BEING CLOSED.   |
| 2021-394 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER SEEKING ASSISTANCE WITH THE MYPATH SYSTEM. IN THE VOICEMAIL LEFT, HE SAYS THAT HE HAS BEEN UNABLE TO CREATE AN ACCOUNT BECAUSE THE SYSTEM SAYS THE EMAIL BE GIVEN IS ALREADY IN USE. MR. TAXPAYER SAYS THAT THAT SHOULD NOT BE.   | A RETURN CALL (3/22/21) WAS PLACED OUT TO MR. TAXPAYER. A VOICEMAIL WAS LEFT. THIS OFFICE WILL AWAIT A RETURN CALL.<br><br>THIS CASE IS BEING CLOSED. THERE IS NO RECORD OF MR. TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE VOICEMAIL LEFT BY T HIS OFFICE. AN ATTEMPT WILL CONTINUE TO BE MADE TO PROVIDE ASSISTANCE IF A RETURN CALL IS RECEIVED.   |
| 2021-395 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING A BILL NOTICE FOR TAX YEAR 2019. PER REVIEW, THE PAYMENT WAS APPLIED TO 2020. TP WILL SEND EMAIL AUTHORIZING PAYMENT TO 2019.   | PAYMENT WAS TRANSFERRED FROM 2020 TO 2019.  |
| 2021-396 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE DEPARTMENT ADJUSTED HIS W-2 INCOME TO AN AMOUNT THAT HE NEVER EARNED. HE WANT NO TO SAY THAT AN EMPLOYER LETTER AND COPY OF W-2 TO VERIFY THE EARNED INCOME. THERE IS NO RECORD OF ANYTHING BEING RECEIVED. HOWEVER IT APPEARS CORRESPONDENCE WAS ATTEMPTED TO BE THROUGH MYPATH . A REVIEW OF THE ACCOUNT SHOWS THE INCOME WAS ADJUSTED BASED ON THE INFORMATION IN ONE OF THE DEPARTMENT'S DATABASE. HOWEVER THE INFORMATION IS THE DATABASE APPEARS TO BE INCORRECT - ENCODING ERROR. | THE POSSIBLE REASON FOR THE ADJUSTMENT WAS EXPLAINED TO MR. TAXPAYER. IT WAS ALSO ASKED THAT THE CORRESPONDENCE THAT WAS PREVIOUSLY SUBMITTED COULD NOT BE FOUND. EMAIL WAS PROVIDED. THE INFORMATION HAS BEEN RECEIVED AND WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW.<br><br>AN EMAIL (4/14/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW TO THE W-2 AND DETERMINE IF AN ADJUSTMENT COULD BE MADE TO THE ACCOUNT. A REVIEW OF THE W-2 REPOSITORY AND THE W-2 APPEARED TO SHOW THAT THE REPOSITORY INFORMATION WAS INCORRECT. THE WAGES WERE ADJUSTED TO THE AMOUNT LISTED ON THE W-2. THE TAX YEAR IS PAID IN FULL. AN EMAIL HAS BEEN SENT TO MR. TAXPAYER ADVISING OF THE SAME INFORMATION. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-397 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER SEEKING ASSISTANCE WITH THE MYPATH SYSTEM. IN THE VOICEMAIL LEFT, HE SAYS THAT THE ACCESS CODE IS NOT BEING SENT BY TEXT MESSAGE TO HIS PHONE. THE CODE IS NEEDED TO VERIFY THE ACCOUNT. MULTIPLE ATTEMPTS HAVE BEEN MADE TO RECEIVE THE ACCESS CODE. | THIS OFFICE WAS ABLE TO SPEAK WITH THE TAXPAYER AND HE ADVISED THAT HE WAS ABLE TO SPEAK WITH A MYPATH REPRESENTATIVE AND THE REPRESENTATIVE WAS ABLE TO ASSIST HIM WITH CREATING AN ACCOUNT. NO OTHER ASSISTANCE IS NEEDED AT THIS TIME. CLOSING CASE.   |
| 2021-398 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE OTRA REQUEST IN REGARDS TO A HARDSHIP AND NEEDING HER 2020 REFUND TO BE PROCESSED.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-399 | THIS OFFICE RECEIVED AN EMAIL ASKING FOR A CALLBACK. A NUMBER WAS PROVIDED.   | A RETURN TELEPHONE CALL (3/23/21) WAS PLACED OUT USING THE NUMBER. MRS. TAXPAYER ANSWERED AND STATED THAT SHE USED HER DAUGHTER'S EMAIL TO SEND THE MESSAGE. MRS. TAXPAYER SAID THAT A NOTICE WAS RECEIVED FROM THE DEPARTMENT AND SHE WANTED TO KNOW IF IT WAS LEGITIMATE. A REVIEW OF THE ACCOUNT THAT AN AOPC OFFSET INTENT LETTER WAS SENT. IT WAS EXPLAINED WHY SUCH A LETTER WAS WOULD BE SENT. AFTER THE EXPLANATION, MRS. TAXPAYER SAID THAT SHE HAS SOME OUTSTANDING COST AND ON A PAYMENT PLAN TO SATISFY THE BALANCE. MRS. TAXPAYER SAID ONLY SHE WAS EMPLOYED AND THE REFUND WOULD STILL BE OFFSET IF SEPARATE RETURNS WERE FILED. SHE WAS SIGN AND RETURN THE FORM. THERE APPEARS TO BE ANOTHER ASSISTANCE NEITHER AT THIS TIME. CLOSING CASE. |
| 2021-400 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER WITH A FILING QUESTION. MR. TAXPAYER SAYS THAT HE AND HIS SPOUSE TOOK AN EARLY IRA DISTRIBUTION TO PAY BILLS AND OTHER OBLIGATIONS DUE TO THE COVID-19 PANDEMIC. MR. TAXPAYER WANTS TO KNOW IF THE DISTRIBUTION IS TAXABLE AND IF SO WHAT PORTION.                  | A RETURN CALL (3/23/21) WAS PLACED OUT TO THE MR. TAXPAYER WITH A VOICEMAIL BEING LEFT. GENERALLY SPEAKING, IT WOULD APPEAR THE IRA DISTRIBUTION WOULD BE TAXABLE HOWEVER THE TAXPAYERS CAN DEDUCT THE PLAN BASIS (THE AMOUNT PREVIOUS TAXED THROUGH W-2 CONTRIBUTION). THIS OFFICE WILL AWAIT A REPLY.<br><br>THIS IS BEING CLOSED AS THERE IS NO RECORD OF EITHER TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE VOICEMAIL (3/23/21). THE ADVOCATE OFFICE WILL CONTINUE TO ASSIST THE TAXPAYERS IF A RETURN CALL IS RECEIVED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-401 | <p>THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYERS SAID THAT SHE HAS NOT RECEIVED THE REFUND REQUESTED FOR TWO SEPARATE TAX YEARS. THE TAXPAYER SAYS THAT SHE IS ACTIVE DUTY MILITARY AND THE MAJORITY OF THE REFUND AMOUNT IS W-2 WITHHOLDING. THE TAXPAYERS SAYS THAT THE AMOUNTS WERE REQUESTED TO BE DIRECT DEPOSITED INTO A BANKING ACCOUNT HOWEVER THERE IS NO RECORD OF ANY TRANSACTION. AFTER INQUIRING ABOUT THE REFUNDS, SHE WAS TOLD THAT THE RETURNS WERE FILED INCORRECTLY AND THAT SHE WOULD NEED TO AMEND. THERE IS RECORD OF RECEIVING ADDITIONAL RETURNS.</p> | <p>A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT A REFUND HAS BEEN ISSUED FOR ONE OF THE TAX YEARS.</p> <p>A EMAIL (4/12/21) WAS SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR ASSISTANCE WITH THIS ISSUE. THIS OFFICE WITH AWAIT A REPLY.</p> <p>A REPLY EMAIL (4/12/21) WAS RECEIVED. THE REFUND FOR THE MOST RECENT TAX YEAR WAS STOPPED AND NEVER ISSUED. THE REFUND FOR THE OLDER YEAR WAS RECEIVED AND NO OTHER ADJUSTMENT ARE NECESSARY FOR THAT YEAR. THE REFUND FOR THE MOST RECENT YEAR WILL BE REPROCESSED. A TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER WITH THE STATUS OF THE ACCOUNT BEING EXPLAINED. THE REFUND WILL BE ISSUED HOWEVER IT IS UNKNOWN WHETHER IT WILL BE DIRECT DEPOSITED OR ISSUED BY CHECK.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED BY CHECK. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-402 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REQUEST REFUND. A REFUND OF THE INCOME TAX RETURN SHOWS THAT A THE REFUND IS BEING REQUESTED THROUGH TAX FORGIVENESS. THE TAXPAYER SAYS THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS AND SHE BELIEVE THAT IT WOULD HAVE ALREADY BEEN ISSUED. THE RETURN AND REFUND ARE STILL UNDER REVIEW. IT DOES NOT APPEAR THAT THE DEPARTMENT IS NOT ASKING FOR ADDITIONAL INFORMATION AT THIS TIME.</p>   | <p>THE STATUS OF THE RETURN AND REFUND WAS EXPLAINED TO THE TAXPAYER. AN EMAIL WILL BE SENT TO BE THE FRAUD DETECTION AND ANALYSIS UNIT (FDAU) ASKING FOR SOMEONE TO CONTINUE REVIEWING THE ACCOUNT.</p> <p>BEFORE THIS OFFICE COULD SEND AN EMAIL TO FDAU, THE ALERT ON PATH PROCESSED. THERE APPEARS TO BE NO ADDITIONAL ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. A TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER ADVISING THAT THE REFUND SHOULD BE RECEIVED SHORTLY. A VOICEMAIL WAS LEFT.</p> <p>NOTES ON THE PATH SYSTEM SHOW THAT THE REFUND WAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT IS NEEDED AT THIS TIME. CLOSING CASE.</p>   |
| 2021-403 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO NOT UNDERSTANDING THE NOTICE THAT WAS SENT FOR TAX YEAR 2019.</p>   | <p>I EXPLAINED THAT THE CARRY OVER CREDIT WAS LOWER IN 2019 BECAUSE OF A SLIGHT ADJUSTMENT TO THE OC CREDIT IN 2018. IN 2019 WE DID NOT HAVE AN EXTENSION PAYMENT ON FILE AS WELL AS ANOTHER SLIGHT ADJUSTMENT TO THE 2019 OC CREDIT WHICH RESULTED IN A LOWER CARRY OVER CREDIT AMOUNT FOR TAX YEAR 2020.</p>  |
| 2021-404 | <p>THIS OFFICE RECEIVED A PHONE CALL ABOUT NOT RECEIVING THERE 2020 REFUND.</p>   | <p>I LET THE TAXPAYER KNOW THAT HER REFUND FOR 2020 HAS BEEN ACCEPTED AND SHOULD COME IN THE NEXT COUPLE WEEKS. TAXPAYER WILL CONTACT THE IRS ALSO IN REGARDS TO HER IRS REFUND.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-405 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT AN ESTIMATED PAYMENT THAT WAS REMITTED TO THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT CURRENTLY RECORD OF RECEIVING ONE PAYMENT FROM THE TAXPAYER.  | THE NUMBER OF ESTIMATED PAYMENTS AND THE AMOUNT WAS GIVEN TO MR. TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE NECESSARY AT THIS TIME. CLOSING CASE.  |
| 2021-406 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE ATTORNEY OF THE TRUST IN RESPONSE TO A NOTICE SENT ADVISING OF UNPAID PENALTIES AND INTEREST. THE ATTORNEY SAYS HE BELIEVES THAT NO AMOUNT SHOULD BE DUE BECAUSE BOTH THE PA-41 FIDUCIARY RETURN AND TAX PAYMENT WERE MADE ON TIME. THE ATTORNEY SAYS THAT AFTER RECEIVING AN INITIAL NOTICE STATING THAT THE TAX HAD NOT BEEN PAID, A COPY OF THE CANCELLED CHECK WAS SUBMITTED AND THE PAYMENT WAS APPLIED. A REVIEW OF THE ACCOUNT SHOWS THE LIABILITY SHOWING IS ESTIMATED UNDERPAYMENT PENALTY (EUP) AND INTEREST. | IT WAS EXPLAINED TO THE ATTORNEY WHAT THE ADDITIONAL AMOUNT IS. A REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF THE EUP PENALTY AND INTEREST IS BEING ASSESSED CORRECTLY.<br><br>PER RESPONSE (4/5/21) FROM BIT, THE PENALTIES AND INTEREST WERE BEING INCORRECTLY ASSESSED AND HAVE BEEN REMOVED. THE ACCOUNT IS NOW PAID IN FULL. A TELEPHONE CALL (4/5/21) WAS PLACED OUT TO THE ATTORNEY TO ADVISE OF THE RESPONSE AND ADJUSTMENT. THERE APPEARS TO BE NO OTHER ADJUSTMENT NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-407 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A PAYMENT NOT BEING CASHED. I WILL CHECK WITH THE PAYMENT RESOLUTION AREA AND THE TAXPAYER WILL CHECK BACK IN A MONTH TO DECIDE WHERE TO GO FROM THERE IF SHE DOESN'T HEAR FROM ME. TAXPAYER DID NOT SEND IN A VOUCHER OR PUT HER SSN ON THE CHECK.  | BIDM IS BEHIND ON PROCESSING PAYMENTS THAT WE DON'T KNOW WHERE TO APPLY. WILL CHECK IN MID APRIL FOR AN UPDATE.<br><br>CHECK CASHED AND TAXPAYER DOES NOT HAVE A BALANCE DUE. TAXPAYER HAS BEEN CONTACTED.  |
| 2021-408 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING A OUTSTANDING LIABILITY. THE TAXPAYER SAYS THAT THERE WAS A TAX DUE LISTED ON THE INCOME TAX RETURN AND IT WAS NEVER PAID. HE WENT ON TO SAY THAT HE WAS NOT FLING SUBSEQUENT TAX RETURNS DUE TO THE LIABILITY. THERE IS NOT MUCH INFORMATION TO REVIEW BECAUSE A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY WAS WRITTEN OFF AND THAT THE TAX YEAR PURGED OFF THE SYSTEM.   | THE STATUS OF THE TAX YEAR AND THE LIABILITY WAS TO THE TAXPAYER. HE ALSO SAID THAT THE PAST TAX RETURNS WILL BE FILED. THERE APPEARS TO BE NO OTHER ASSISTANCE NECESSARY AT THIS TIME. CLOSING CASE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-409 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S DAUGHTER AND EXECUTOR OF HER ESTATE. THE TAXPAYER IS NOW DECEASED. THE DAUGHTER SAYS THAT SHE HAS BEEN ATTEMPTING TO OBTAIN HER MOTHER'S REFUND FOR SOME TIME. WHEN THE REFUND WAS INITIAL ISSUES SHE WAS ADVISED BY THE BANK THAT IT COULD NOT BE CASHED BECAUSE IT WAS ISSUED IN HER MOTHER'S NAME. AS A RESULT, THE CHECK WAS RETURNED TO THE DEPARTMENT AFTER SPEAKING TO A REPRESENTATIVE. IT IS DIFFICULT TO REVIEW THE COMPLETE HISTORY AS THE ACCOUNT IS PURGED HOWEVER THE LATEST NOTES SHOW THAT A NEW REFUND WAS CREATED AND WILL BE SENT TO THE DAUGHTER. SHE WILL THEN HAVE TO WAIT UNTIL THE PAYMENT IS NO LONGER VALID AND OBTAIN THE PAYMENT FROM UNCLAIMED PROPERTY.</p> | <p>IT WAS EXPLAINED IT WAS UNKNOWN THE AMOUNT OF ASSISTANCE THAT COULD BE PROVIDED AS THIS OFFICE DOES NOT ISSUE REFUNDS. HOWEVER IT WAS EXPLAINED THAT THIS OFFICE WOULD ATTEMPT OBTAIN ADDITIONAL INFORMATION. OBTAINED CALLBACK NUMBER.</p> <p>AFTER THE CONVERSATION WITH BIT (3/31/21), THE DEPARTMENT WILL ONLY ISSUED A DECEASED TAXPAYER'S REFUND EITHER IN THE OF THE ESTATE OR TO A SURVIVING SPOUSE IF THE SPOUSE FILED JOINTLY WITH THE DECEDENT IN THE TAX YEAR IN QUESTION. IT APPEARS THAT THE AN ESTATE WAS NEVER OPENED UP FOR THE TAXPAYER. THIS OFFICE CAN PROVIDE LITTLE ASSISTANCE AS THE ADVOCATE OFFICE DOES NOT PROCESS REFUNDS. PREVIOUS NOTES ON THE SYSTEM SAYS THAT THE REFUND MAY BE ABLE TO OBTAINED THROUGH UNCLAIMED PROPERTY. THE DAUGHTER SHOULD PETITION THE BOARD OF APPEALS IF SHE DISAGREES WITH THE RESPONSE. A TELEPHONE CALL (3/31/21) WAS PLACED OUT TO THE DAUGHTER. A VOICEMAIL WAS LEFT.</p> <p>A TELEPHONE CALL AND VOICEMAIL (3/31/21). A RETURN CALL WAS PLACED (3/31/21). AN ATTEMPT WAS MADE TO EXPLAIN WHY NO REFUND IS BEING ISSUED AND IT CAN POSSIBLY ONLY BE CLAIMED THROUGH UNCLAIMED PROPERTY. THE DAUGHTER WAS UNHAPPY WITH THE RESPONSE AND ENDED THE CALL. THERE IS NO OTHER ASSISTANCE THAT CAN BE OFFER TO THE DAUGHTER. CLOSING CASE.</p> |
| 2021-410 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH CORP TAX, FWD EMAIL TO CORP TAX FOR RESOLUTION.</p>  | <p>TAXPAYER WAS CONTACTED BY CORP TAX.</p>   |
| 2021-411 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA WHICH INCLUDED A COPY OF THE CANCELLED CHECK FOR TAX YEAR 2019. WILL FWD TO BIT.</p>  | <p>BIT FOUND PAYMENT AND APPLIED TO THE TAXPAYER'S ACCOUNT. LIABILITY RESOLVED, CALLED CPA TO ADVISE.</p>  |
| 2021-412 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO ACT 90 DISSOLVES HIM OF ALL BALANCES 10 YEARS AGO AND IN THE PAST.</p>  | <p>ACT 90 DOES NOT GO INTO AFFECT UNTIL JANUARY 1 , 2021, THE TAXPAYER WILL HAVE TO WAIT UNTIL JANUARY 1 , 2031 UNTIL THEY ARE RESOLVED OFF THE LIABILITIES. TAXPAYER HAS BEEN NOTIFIED.</p>   |
| 2021-413 | <p>THIS OFFICE RECEIVED A PHONE CALL ABOUT NOT RECEIVING THEIR 2019 AND 2020 REFUND. TAXPAYER WILL SEND ME IN NJ RETURNS, LICENSE AND WHEN THEY MOVED TO NJ. THEY FILED AS RESIDENTS IN 2018.</p>  | <p>BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.</p>  |
| 2021-414 | <p>THIS OFFICE RECEIVED AN EMAIL THROUGH THE OTRA REQUEST IN REGARDS TO COMING INTO THE OFFICE TO FILE AS THE TAXPAYER HAS TROUBLE HEARING AND NEEDS TO DO IT IN PERSON.</p>   | <p>THE LOBBY AND I REACHED OUT TO THE TAXPAYER AND LET HIM KNOW OF HIS APPOINTMENT IN STRAWBERRY SQUARE LATER THIS WEEK.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-415 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT THE 2019 PAYMENT WAS MADE VIA ACI ON 01/19/21. ADVISED TO EMAIL/FAX COPY OF CONFIRMATION, WILL FWD TO BIT FOR RESOLUTION.  | EMAILED TAXPAYER ADVISING BANK STATEMENT ENTRY STATES US TREASURY, ADVISED PAYMENT MADE TO THE IRS. CAN CONTACT ACI FOR CONFIRMATION.  |
| 2021-416 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO FILING INNOCENT SPOUSE FOR TAX YEARS 2015 AND 2016.  | CLOSING CASE AS IT HAS BEEN 6 MONTHS AND I HAVE NOT HEARD FROM THE TAXPAYER. I WILL WORK WITH THE TAXPAYER IF SHE REACHES BACK OUT IN THE FUTURE.  |
| 2021-417 | THIS OFFICE RECEIVED A TELEPHONE FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT ADVISING OF UNPAID REALTY TRANSFER TAX. THIS OFFICE CAN ONLY PROVIDE LIMITED ASSISTANCE TO THE TAXPAYER AS THIS OFFICE'S JURISDICTION IS ONLY OVER PERSONAL INCOME AND INHERITANCE TAX MATTERS. NO NEW/HELPFUL INFORMATION COULD BE FOUND AFTER LOOKING INTO THE MATTER. | <p>THE LIMITATIONS OF THIS OFFICE WAS EXPLAINED TO THE TAXPAYER. THEREFORE THE NOTICE SENT WAS ASKED TO BE FORWARDED TO THIS OFFICE. A COPY OF THE NOTICE WAS RECEIVED BY EMAIL (3/24/21).</p> <p>AN EMAIL (3/24/21) WAS RECEIVED FROM THE TAXPAYER. A REPLY WAS SENT (3/25/21). MULTIPLE CALLS WERE RECEIVED FROM THE TAXPAYER TRYING TO CONFIRM RECEIPT OF THE EMAIL. IT WAS EXPLAINED THAT THE EMAIL WAS RECEIVED AND THAT AN ATTEMPT WOULD BE MADE TO FORWARD THE INFORMATION TO REALTY TRANSFER TAX FOR REVIEW.</p> <p>PER THE RESPONSE FROM REALTY TRANSFER TAX, THERE IS NO EXEMPTION TO THE TRANSFER. A TELEPHONE CALL (4/7/21) WAS RECEIVED FROM THE TAXPAYER. A RETURN CALL (4/7/21) WAS PLACED OUT TO THE TAXPAYER AND IT WAS EXPLAINED THAT THEIR IS NO KNOW EXEMPTION TO THE TAX BASED ON THE TYPE OF PROPERTY HE PURCHASED. HE THEN SEEMED TO SAY THAT AN ACCOUNTANT TOLD HIM THAT THE PROPERTY WAS EXEMPT. HE WILL CONTACT THE COUNTRY THAT THE PROPERTY WAS PURCHASED IN. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-418 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO THE BALANCE FOR TAX YEAR 2018 AND IS REQUESTING A NOTICE TO BE SENT.  | I SENT THE CPA THE NOTICE FOR WHICH HE TOLD ME THE TAXPAYER SENT THE PAYMENT BACK IN JANUARY. THE CPA AND I WILL TRACK THE PAYMENT AND IN A MONTH IF THE PAYMENT DOES NOT CASH THEY WILL SEND ANOTHER. IF BOTH CHECKS HAPPEN TO CASH HE WILL CONTACT ME IMMEDIATELY TO HAVE THE REFUND EXPEDITED.  |
| 2021-419 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP QUESTIONNG THE STATUS OF HER REFUND. SHE HAS SENT THE RESPONSE TO HC 902 NUMEROUS TIMES. ADVISED TO RESEND TO MY ATTENTION WILL FWD FOR REVIEW.  | 2019 & 2020 REFUND ARE APPROVED.   |
| 2021-420 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THAT ESTIMATED PAYMENTS APPLIED TO HER EX SPOUSE'S ACCOUNT BE APPLIED TO HER ACCOUNT. THE CHECKS WERE MADE OUT IN THE SPOUSE'S NAME BUT SHE USED THE VOUCHER WITH HER EX HUSBAND SSN AS PRIMARY. WILL REVIEW AND CALLBACK WITH A RESOLUTION.  | EMAILED THE TAXPAYER TO ADVISE THAT THE ESTIMATED PAYMENTS RECEIVED FOR THE 2019 TAX YEAR HAVE BEEN SPLIT IN HALF AND APPLIED TO THE TAXPAYER AND THE EX HUSBAND'S ACCOUNT.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-421 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER ABOUT A BAD CHECK FEE AND A PAYMENT NOT HITTING THE SYSTEM YET. TAXPAYER WILL CALL BACK IN A MONTH TO SEE IF THE SECOND CHECK CLEARED AND WE WILL GO FROM THERE.   | BIT PROCESSED EVERYTHING AND THE TAXPAYER WILL RECEIVE A SMALL REFUND. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-422 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE CPA FOR THE ENTITY IN RESPONSE TO A NOTICE OF ASSESSMENT. THE CPA BELIEVES THAT THE LIABILITY IS THE RESULT OF THE ENTITY NOT RECEIVING CREDIT FOR THE PROPER AMOUNT ESTIMATED PAYMENTS DUE TO UNPROCESSED CARY OVER CREDITS. THE CPA SAYS THAT HE PREVIOUSLY SPOKE WITH A REPRESENTATIVE FROM THE DEPARTMENT STATED THAT THE ISSUE STEMMED FOR TWO PAST TAX RETURNS NOT BEING PROCESSED. IN HIS MOST RECENT CONVERSATION, A REPRESENTATIVE STATE THAT A FULL REVIEW OF THE ACCOUNT COULD NOT BE DONE BECAUSE YEARS IN QUESTION WERE PURGED OFF THE SYSTEM. | <p>IT WAS EXPLAINED TO THE CPA WHAT PURGED MEANT. BASED ON THE INFORMATION COULD BE VIEWED DURING THE CONVERSATION WITH THIS OFFICE, IT APPEARS TO BE A DISCREPANCY WITH THE AMOUNT OF ESTIMATED PAYMENTS CREDITED FOR ONE OF THE TAX YEARS AND THE AMOUNT THE DEPARTMENT HAVE RECORD OF RECEIVING. THE DEPARTMENT AMOUNT IS MORE. IT WAS EXPLAINED AN ATTEMPT WILL BE MADE TO HAVE THE PURGED YEARS RECALLED. IF THE RECALL CAN HAPPEN, THEN A PETITION SHOULD BE FILED WITH THE BOARD OF APPEALS. EXCHANGED CALLBACK INFORMATION.</p> <p>AN EMAIL (4/6/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR ASSISTANCE WITH THIS ISSUE. AS EXPLAINED ABOVE, THERE APPEARS TO BE AN ISSUE STEMMING FROM A PREVIOUS TAX YEAR. THEIS OFFICE WILL AWAIT A RESPONSE.</p> <p>PER THE RESPONSE FROM THE BUREAU OF INDIVIDUAL TAXES THE ESTIMATED PAYMENT AMOUNT HAS BEEN CORRECT AND THE CARRY OVER CREDITS HAVE BEEN PROCESSED. AN EMAIL WAS SENT TO THE REPRESENTATIVE EXPLAINING THE STATUS OF THE ACCOUNT. THE REPRESENTATIVE RESPONDED QUESTIONING THE CURRENT AVAILABLE CARRY OVER CREDIT. AFTER REVIEW, IT WAS DETERMINED THAT A PORTION OF THE OVERPAYMENT PROCESSED AS A REFUND. A STOP PAYMENT HAS BEEN REQUESTED BY BIT TO STOP THE REFUND SO THAT THE FULL OVERPAYMENT CAN BE AVAILABLE AS THE CREDIT.</p> <p>PER THE RESPONSE FROM THE BIT, THE STOP PAY HAS BEEN COMPLETED AS THE DIFFERENCE THAT THAT ORIGINALLY PROCESSED AS A REFUND HAS NOW BEEN REPROCESSED AND CARRIED FORWARD TO THE NEXT YEAR AND IS AVAILABLE TO BE CLAIMED ON THE INCOME TAX RETURN. THE REPRESENTATIVE HAS BEEN NOTIFIED OF THE ADJUSTMENT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-423 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A TAXPAYER WHO COULDN'T FILE HIS RETURNS BECAUSE OF A POSSIBLE FRAUD CLAIM.  | THE FRAUD UNIT REACHED OUT TO THE TAXPAYER AND NOTATED HIS ACCOUNT IN CASE ANY FRAUDULENT ACTIVITY OCCURS AGAIN.   |
| 2021-424 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENTS 2019 REFUND NOT PROCESSED YET.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-425 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE 2018 AND 2019 RETURNS NOT PROCESSED YET. STILL WAITING ON THE SQR TO BE FIXED SO 2018 AND 2019 CAN BE WORKED.   | BIT PROCESSED 2018, 2019 AND 2020 AND THE CORRECT CARRY FORWARD CREDIT IS SITTING IN TAX YEAR 2021. THE CPA HAS BEEN NOTIFIED.  |
| 2021-426 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT HE LIVES IN NJ BUT WORKS IN PA AND PA TAXES ARE BEING WITHHELD ON HIS WAGES. HE IS ASKING HOW OR WHAT TO DO TO HAVE THE EMPLOYER WITHHOLD NJ TAXES. ADDITIONALLY, THE TAXPAYER SAYS THAT REFUNDS HAVE BEEN REQUESTED FOR THE TWO PREVIOUS TAX YEARS AND NOTHING HAS YET TO BE RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT OLDER REQUESTED REFUND HAS NOT BEEN ISSUED BECAUSE A REQUEST WAS MADE FOR THE NJ RESIDENT RETURN AND THERE IS NO RECORD OF A RESPONSE . THE MORE RECENT REQUEST FOR REFUND WAS REJECTED BY TREASURY. | <p>WITH RESPECT TO THE TAXPAYER'S FIRST ISSUE, A REV-419, EMPLOYEE NON-WITHHOLDING APPLICATION CERTIFICATE MAY BE COMPLETED AND SUBMITTED TO THE EMPLOYER. A REQUEST WILL BE MADE TO SUBMIT THE NJ RESIDENT RETURNS FOR BOTH TAX YEARS.</p> <p>AN TELEPHONE CALL (4/7/21) WAS PLACED OUT THE TAXPAYER. NO VOICEMAIL COULD BE LEFT AS THE AUTOMATED MESSAGE STATED THAT VOICEMAIL WAS FULL. NO OTHER TELEPHONE NUMBER IS KNOWN. AGAIN, THE DEPARTMENT IS REQUESTING THE NJ RESIDENT RETURNS. THE TAXPAYER ATTEMPT TO SUBMIT A REV-419 TO THE EMPLOYER.</p> <p>A SECOND ATTEMPT (4/13/21) WAS MADE TO SPEAK WITH THE TAXPAYER. THIS OFFICE WAS AGAIN UNABLE TO SPEAK WITH THE TAXPAYER OR LEAVE A VOICEMAIL.</p> <p>A THIRD ATTEMPT (4/13/21) WAS MADE TO SPEAK WITH THE TAXPAYER. THIS OFFICE WAS AGAIN UNABLE TO SPEAK WITH THE TAXPAYER OR LEAVE A VOICEMAIL. A REVIEW OF THE ACCOUNTS REVEALS A NOTES STATING THAT THE TAXPAYER CONTACTED THE DEPARTMENT POSSIBLY IN RESPONSE TO NOTICE. THE TAXPAYER WAS ADVISED TO SUBMIT THE NEW JERSEY. THIS OFFICE WAS PREPARING TO SENT A LETTER ADVISING OF THE STATUS OF THE ACCOUNT AND REQUESTED REFUNDS. BASED ON THE NOTATION NO LETTER IS BEING SENT. THE INFORMATION WILL BE ACCEPTED IF IT IS SENT TO THIS OFFICE. THEREFORE THIS CASE IS BEING ADMINISTRATIVE CLOSED.</p> |
| 2021-427 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE SPOUSE SAYS THAT THE DEPARTMENT IS INCORRECTLY TAXING HER RETIREMENT INCOME. THE RETIREMENT INCOME IS BEING ISSUED ON A W-2 AND IS LISTED AS A NON-QUALIFIED PLAN. A REVIEW OF THE ACCOUNT SHOWS THAT THE OVERPAYMENT WAS REJECTED AND AN ADJUSTMENT WAS MADE TO TAX THE INCOME AND DECREASE THE WITHHOLDING AMOUNT.   | <p>AS A NON-QUALIFIED DISTRIBUTION, IT WOULD APPEAR THAT THE SPOUSE WOULD NEED TO SHOW THAT THE INCOME WAS PREVIOUSLY TAXED OR OTHER INFORMATION SHOWING THAT IT IS NOT TAXABLE.</p> <p>THE INCOME WAS REMOVED AFTER SPEAKING WITH THE BUREAU OF INDIVIDUAL TAXES. IT APPEARS THAT AN ADDITIONAL CARRY FORWARD AMOUNT HAS PROCESSED AND BE AVAILABLE FOR THE FOLLOWING YEAR. A TELEPHONE WAS PLACED OUT TO THE TAXPAYER WITH A VOICEMAIL BEING LEFT. A TELEPHONE WAS PLACED OUT TO THE INDIVIDUAL THE TAXPAYER LISTED AS THE POWER OF ATTORNEY. NO ONE ANSWERED. THERE APPEARS TO BE NO OTHER ADJUSTMENT NECESSARY AT THIS TIME. CLOSING CASE.</p>  |
| 2021-428 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE ON THE REVIEW OF CORRESPONDENCE SENT IN RESPONSE TO HOLD CODES 765/808. PER REVIEW, CORR RECEIVED AND NOT REVIEWED. WILL FWD EMAIL TO BIT FOR RESOLUTION.  | LIABILITY RESOLVED, COC LOWERED TO 2019. NOTICE WILL BE SENT TO TAXPAYER.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-429 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY) ASKING FOR THIS OFFICE TO CONTACT THE TAXPAYER IN AN ATTEMPT TO PROVIDE ASSISTANCE. THE TAXPAYER'S ACCOUNT SHOWS UNRESOLVED LIABILITIES FOR MULTIPLE TAX YEARS. BDRA (WHEN EPAD) CREATED TAX RETURNS USING FEDERAL TAX INFORMATION. THE CREATED RETURNS LIST BUSINESS INCOME FROM 1099S. PREVIOUS NOTES STATE THAT THE TAXPAYERS SAYS THAT SHE DID NOT BECOME AWARE OF THE LIABILITIES UNTIL A LIEN WAS DISCOVERY. A REVIEW OF THE ACCOUNT MY THIS OFFICE APPEARS TO REVEAL THAT THERE IN LITTLE ASSISTANCE THAT CAN BE PROVIDED AS THE ACCOUNT IS IN A COLLECTIONS STATUS AND OTRA DOES NOT HAVE THE AUTHORITY TO CANCEL LIENS.</p> | <p>A TELEPHONE CALL (3/26/21) WAS PLACED OUT TO THE TAXPAYER. THE TAXPAYER ANSWERED BUT STATED SHE WAS UNABLE TO SPEAK AT THE TIME AND WOULD GIVE A RETURN CALL.</p> <p>A RETURN CALL WAS RECEIVED FROM THE TAXPAYER. IT WAS EXPLAINED THAT BASED ON THE SITUATION/ISSUE LITTLE ASSISTANCE COULD BE PROVIDED BY THIS OFFICE. THE TAXPAYER WAS BECAME FRUSTRATED STATING AS THE ADVOCATE OFFICE MORE SHOULD BE ABLE TO BE DONE. IT WAS EXPLAINED THAT THE ONLY WAY TO DISPUTE THE LIABILITY AND RETURNS WAS THROUGH THE BOARD OF APPEALS. DURING A SECOND CALL, PROVIDED INFORMATION ON HOW TO FILE A PETITION ON LIABILITY. A RETURN CALL WAS RECEIVED AND IT WAS EXPLAINED THAT THE TAXPAYER WAS HAVING DIFFICULTY CREATING AN ACCOUNT. THEY ARE EMAIL THE E-SERVICES FOR ASSISTANCE. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE LAST CONVERSATION WITH THIS OFFICE. THIS OFFICE WILL ATTEMPT TO PROVIDE ADDITIONAL ASSISTANCE IF A RETURN CALL IS EVER RECEIVED. CLOSING CASE.</p> <p>VP - TAXPAYER CALLED IN AND I ADVISED THERE ONLY OPTIONS ARE TO PAY THE BALANCES AND PETITION FOR REFUND OR FILE AN APPEAL ASKING FOR PRO NUNC TUNC. TAXPAYER IS STATING THEY DIDNT RECEIVE NOTICES THROUGH THE YEAR. TAXPAYER IS IN COLLECTIONS AND PAST THE APPEAL TIMEFRAME WITHOUT ASKING FOR PRO NUNC TUNC.</p> <p>A TELEPHONE CALL (5/6/21) WAS RECEIVED FROM THE TAXPAYER. THE TAXPAYER SAYS THAT IS IN THE PROCESS OF FILING THE PETITION WITH THE BOARD OF APPEAL. SHE EXPRESSED WANTING TO HAVE A IN-PERSON HEARING BECAUSE SHE IS IN FL. DUE TO THE COVID-19 PANDEMIC, SHE WANTED TO KNOW IF VIRTUALLY HEARING ARE BEING HELD. AN EMAIL WAS SENT TO THE BOARD OF APPEALS. PER THEIR RESPONSE, HEARING ARE BEING HELD VIRTUALLY. THE TAXPAYER NEEDS ONLY TO NEED TO MARK "HEARING REQUESTED". A RETURN CALL WAS PLACED OUT EXPLAINING THAT A VIRTUAL HEARING IS AN OPTION.</p> |
| 2021-430 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING A WAGE GARNISHMENT ORDER ISSUED BY THE DEPARTMENT FOR THE UNRESOLVED LIABILITY SHOWING ON THE ACCOUNT. THE TAXPAYER EXPLAINED THAT THE INCOME WAS FRAUDULENT. IT WAS NOT EARNED BY HER NOR HAS SHE EVER WORKED FOR THE EMPLOYER LISTED. THE TAXPAYER WENT ON TO SAY THAT CONTACTED THE IRS REGARDING THIS MATTER AND AFTER THEIR INVESTIGATION DETERMINED THAT THE INCOME WAS NOT ATTRIBUTABLE TO HER. A REVIEW OF THE PA ACCOUNT SHOWS THAT THE RETURN SHOWING ON THE SYSTEM WAS CREATED USING FEDERAL TAX INFORMATION.</p>  | <p>IT WAS EXPLAINED THAT THE ADVOCATE OFFICE NO LONGER PROCESS FRAUD DISPUTES. THE TAXPAYER SAYS THAT SHE WAS UNAWARE THAT SHE SHOULD HAVE ALSO CONTACTED THE DEPARTMENT REGARDING THE INCOME ATTRIBUTABLE TO HER. IT WAS ASKING IF SHE HAD COPIES OF THE INFORMATION RECEIVED FROM THE IRS. SHE SAID NO. EXPLAINED THAT SHE SHOULD ATTEMPT TO SPEAK WITH THE FRAUD DETECTION AND ANALYSIS UNIT AND THE BUREAU OF DESK REVIEW AND ANALYSIS. PROVIDED TELEPHONE NUMBERS. CLOSING CASE.</p>   |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-431 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2019 REFUND NOT BEING PROCESSED YET.   | TAXPAYER DID NOT SEND IN THE PROPER INFORMATION SINCE HE FAILED HIS ID QUIZ. THE FRAUD UNIT WILL BE REACHING OUT AND TAKING THE CASE FROM HERE.  |
| 2021-432 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379. PHONE NUMBER ILLEGIBLE ON FORM. NO ADDRESS. CANNOT CONTACT TAXPAYER TO ADVISE TO REDIRECT TO THE IRS.  | NO PHONE NUMBER / ADDRESS TO CONTACT TAXPAYER. CASE CLOSED.  |
| 2021-433 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA CONTENDING LIABILITY IS INCORRECT, TP IS A NON RESIDENT. ADVISED CPA BECAUSE THIS RETURN IS OUTSIDE THE ASSESSMENT PERIOD, MUST FILE NUNC PRO TUNC WITH BOA. CPA INSISTED THAT I REVIEW HIS CORRESPONDENCE ANYWAY.  | ADVISED OTRA DOES NOT HAVE THE AUTHORITY TO REQUEST A REVIEW ONCE THE RETURN IS BEYOND THE APPEAL PERIOD. ADVISED OF NUNC PRO TUNC.  |
| 2021-434 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE STATING THERE WAS AN ISSUE WITH PREPARING THEIR TAXES AND CORONA VIRUS.   | I REACHED OUT TWICE BUT THE TAXPAYER NEVER RESPONDED. I WILL REOPEN THE CASE IF THE TAXPAYER REACHES BACK OUT.   |
| 2021-435 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE OUTSTANDING LIABILITY SHOWING ON HIS JOINT ACCOUNT. MR. TAXPAYER SAYS THAT HE PREVIOUS SPOKE WITH THIS OFFICE AND DEPARTMENT AND WAS TOLD THAT THE ISSUE WOULD BE RESOLVED. MR. TAXPAYER SAYS THAT A PAYMENT WAS REMITTED BY CHECK TO SATISFY THE LIABILITY. A REVIEW OF THE ACCOUNT SHOWS THAT A PAYMENT WAS REMITTED HOWEVER IT WAS CREDIT TO MRS. TAXPAYER'S SOCIAL SECURITY NUMBER. IT APPEARS THAT THE PAYMENT WAS CREDIT TO HER ACCOUNT BECAUSE HER NUMBER WAS LISTED FIRST ON THE MEMO LINE OF THE CHECK. | AN EMAIL (3/29/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE MOVED TO THE TO THE JOINT ACCOUNT. PER THE RESPONSE FROM BIT (3/29/21), THE PAYMENT HAS BEEN MOVED AND THE TAX YEAR NOW REFLECTS BEING PAID IN FULL. A TELEPHONE (3/29/21) WAS PLACED OUT TO MR. TAXPAYER WITH A VOICEMAIL BEING LEFT.<br><br>THIS CASE IS BEING CLOSED AS THERE IS NO RECORD OF MR. TAXPAYER CONTACTING THIS OFFICE OF THE DEPARTMENT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THE ONLY LIABILITY AT THIS TIME IS FOR THE MOST CURRENT TAX YEAR. |
| 2021-436 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER 2020 REFUND YET.   | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS TOLD THEY WILL RECEIVE THEIR REFUND IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-437 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING AN ISSUE WITH OUT OF STATE DEPARTMENT OF TAXATION. MRS. TAXPAYER SAYS THAT THE OTHER STATE IS CONSIDERING HER A RESIDENT BECAUSE THE PA PERSONAL INCOME TAX RETURN WAS FILED AS A NON-RESIDENT. MRS. TAXPAYER SAYS A RESULT, THE OTHER STATE IS SAYS THAT THERE IS AN OUTSTANDING LIABILITY. THESE OTHER STATE HAS FILED A LIEN AND WAGE GARNISHMENT ORDER TO COLLECT ON THE LIABILITY. | IT WAS EXPLAINED THAT THERE IS RECORD OF RECEIVING TWO TAX RETURNS. BOTH RETURNS WERE FILED AS A NON-RESIDENT. IT WAS EXPLAINED THAT THE TAX YEAR IS PURGED SO LIMITED INFORMATION COULD BE SEEN. IT WAS ALSO EXPLAINED THAT IT WAS UNSURE IF ANOTHER RETURN COULD BE PROCESSED. IT WAS ASKED FOR ANOTHER AMENDED RETURN BE SUBMITTED TO THIS OFFICE. SHE WOULD BE NOTIFIED IF AN WHETHER AN ADJUSTMENT CAN BE MADE. MRS. TAXPAYER SUBMITTED A PA-40X AMENDED SCHEDULE. AN EMAIL WAS SEND (3/30/21) STATING THAT A SEPARATE PA-40 WOULD NEED TO BE COMPLETED.<br><br>A REPLY EMAIL (4/8/21) WAS RECEIVED FROM MRS. TAXPAYER. SHE STATED THAT THE ISSUE HAS BEEN RESOLVED THROUGH DISCUSSIONS WITH THE OTHER STATE. SHE IS NOT ASKING FOR ANY ADDITIONAL ASSISTANCE AT THIS TIME. CLOSING CASE. |
| 2021-438 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER RECEIVING A VIRGINIA ASSESSMENT BECAUSE THEY SAID HE WAS A RESIDENT.  | TAXPAYER FILED PA RETURNS AS HE WAS WORKING AT THE UNIVERSITY OF PENN. MY SUGGESTION WAS TO SEND VA HIS TAX RETURNS THAT SHOWED HIS PA ADDRESS AND IF HE HAS ANY PAID HOME BILLS SUCH AS RENT/HOME OWNER OR ELECTRIC BILLS TO ATTACH THAT AS WELL. I TOLD HIM UNFORTUNATELY I HAVE NO SAY IN REGARDS TO HOW VIRGINIA HANDLES THE SITUATION GOING FURTHER BUT FOR PA THAT INFORMATION WOULD WORK FOR US IF THE ROLES WERE REVERSED.   |
| 2021-439 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NUMEROUS ATTEMPTS TO GET IN TOUCH WITH REVENUE ABOUT A 2017 BALANCE BUT NOT HAVING ANY LUCK.   | I EXPLAINED TO THE TAXPAYERS THAT THEY HAD TWO OPTIONS AS CORRESPONDENCE WAS REVIEWED IN THE PAST AND DENIED, THE CASE HAS BEEN ASSESSED AND NOW BEING SENT TO COLLECTIONS. FIRST OPTION IS TO PAY THE BALANCE AND FILE AN APPEAL WITH BOARD FOR A PETITION FOR REFUND. THE SECOND IS TO FILE AN APPEAL AND ASK BOA TO HEAR THE APPEAL NUNC PRO TUNC. TAXPAYER WILL PAY THE BALANCE AND THEN FILE A PETITION FOR REFUND.   |
| 2021-440 | THIS OFFICE RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. THE FORM 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS ONLY ABLE TO ASSIST WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. A REVIEW OF THE PA ACCOUNT SHOWS THAT A JOINT EQUAL RETURN WAS FILED. NO REFUND HAS BEEN ISSUED AND NO REFUND HAS BEEN ISSUED.                           | AN ATTEMPT WILL BE MADE TO RETURN THE INJURED SPOUSE ALLOCATION SO THAT IT CAN BE PROPERLY SUBMITTED TO THE FEDERAL IRS.<br><br>A TELEPHONE CALL (4/7/21) ADVISING THAT THE INJURED SPOUSE ALLOCATION HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. A VOICEMAIL WAS LEFT. A LETTER DATED (4/8/21) IS BEING SENT TO THE TAXPAYER ALONG WITH THE FEDERAL FORM 8379. CLOSING CASE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-441 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING CORRESPONDENCE SUBMITTED TO THE DEPARTMENT. THE TAXPAYER SAYS THAT SHE FAXED COPIES OF HER DEPENDENT INFORMATION (SOCIAL SECURITY CARDS AND BIRTH CERTIFICATES) TO VERIFY THAT THE CHILDREN COULD BE CLAIMED FOR TAX FORGIVENESS PURPOSES. THE TAXPAYER SAYS THAT SHE IS CONCERNED BECAUSE THE INFORMATION WAS ATTEMPTED TO BE SUBMITTED SOME TIME AGO AND THERE IS NO RECORD OF ANYTHING BEING RECEIVED. A REVIEW OF THE ACCOUNT BY THIS OFFICE DID NOT REVEAL ANY INFORMATION.</p> | <p>IT WAS EXPLAINED TO THE TAXPAYER THAT NO RECORD OF THE INFORMATION COULD BE FOUND. THEREFORE SHE COULD CONTINUE TO ALLOW MORE FOR THE INFORMATION TO POST OR SUBMIT THE INFORMATION TO THIS OFFICE. THE TAXPAYER SAID THAT SHE WOULD FAX THE INFORMATION TO THIS OFFICE. PROVIDED FAX NUMBER.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF ANY INFORMATION BEING SUBMITTED TO THIS OFFICE OR THE DEPARTMENT. ADDITIONALLY THERE IS NO RECORD OF THE TAXPAYER CONTACT THIS OFFICE OF THE DEPARTMENT AFTER THE CONVERSATIONS WITH THIS OFFICE. THIS OFFICE WILL CONTINUE TO ASSIST THE TAXPAYER IF A RETURN CALL OR FAX IS EVER RECEIVED.</p>  |
| 2021-442 | <p>THIS OFFICE RECEIVED A PHONE CALL ABOUT A LIEN THE TAXPAYER RECEIVED IN REGARDS TO THE PURCHASE OF A VEHICLE.</p>   | <p>A SUPERVISOR IN THE BUREAU OF TAX RETURN PROCESSING WILL BE REACHING OUT TO THE TAXPAYER. THE TAXPAYER WAS GIVEN A HEADS UP AS WELL.</p>   |
| 2021-443 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING THE LIABILITY SHOWING ON THE JOINT ACCOUNT. MRS. TAXPAYER SAYS THAT A NOTICE HAS BEEN RECEIVED HOWEVER SHE SAID THAT AN AMENDED RETURN WAS SUBMITTED TO THE DEPARTMENT. AN AMENDED RETURN WAS SUBMITTED BECAUSE THE TAX WITHHOLDING WAS LISTED ON THE INCORRECT LINE AS A USE TAX. A REVIEW OF THE ACCOUNT REVEALS THAT THE DEPARTMENT APPEARS TO ONLY HAVE RECORD OF A LETTER STATING THAT AN AMENDMENT WOULD BE FILED.</p>   | <p>IT WAS EXPLAINED TO MRS. TAXPAYER THAT ONLY CORRESPONDENCE THAT COULD BE FOUND IS THE LETTER SENT ADVISING OF THE AMENDMENT. MRS. TAXPAYER SAID THAT THE RETURN WOULD BE RESENT. PROVIDED MAILING ADDRESS.</p> <p>THERE IS A NOTE ON THE SYSTEM SHOWING THAT CORRESPONDENCE WAS SUBMITTED TO THE BUREAU OF INDIVIDUAL TAXES (4/1/21). THERE IS NO RECORD OF EITHER TAXPAYER CONTACTING THIS OFFICE AFTER THE INITIAL CALL TO THIS OFFICE. CLOSING CASE.</p> <p>AN AMENDED RETURN WAS RECEIVED BY THIS OFFICE (4/16/21). THE RETURN WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW.</p> <p>THE RETURN IS BEING FORWARDED ON (4/29/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE (4/30/21) FROM BIT, THE AMENDMENT HAS BEEN REVIEWED AND ACCEPTED. THE AMOUNT HAS BEEN REMOVED FROM THE USE TAX LINE. THE ADJUSTMENT REMOVED THE LIABILITY. A UPDATED NOTICE IS BEING ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-444 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAID THAT THE NOTICE ADVISED OF A LIABILITY. THE TAXPAYER DISAGREES WITH THE AMOUNT SHOWN AS OWED. HE SAYS THAT TAX SOFTWARE WAS USED TO FILE THE INCOME TAX RETURN AND THE INCOME WAS REPORTED INCORRECTLY IN ERROR. ONCE THE ERROR WAS DISCOVERED, THE TAXPAYER SAYS THAT HE CONTACTED THE SOFTWARE COMPANY'S CUSTOMER SERVICE HELPLINE AND SAYS THAT HE WAS ADVISED THE RETURN WOULD BE CORRECTED BEFORE COMING TO PA. A REVIEW OF THE ACCOUNT DOES NOT APPEAR TO SHOW THAT ANY CORRECT WAS MADE OR AN AMENDED RETURN SUBMITTED.</p> | <p>THE REASON FOR THE NOTICE WAS EXPLAINED TO THE TAXPAYER. THE TAXPAYER SAYS THAT WILL CONTACT THE SOFTWARE COMPANY'S CUSTOMER SUPPORT HELPLINE AND INQUIRE WHAT WHY NO ADJUSTMENT WAS MADE TO THE RETURN. THIS OFFICE WILL SENT A REQUEST TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINE IF THE INCOME CAN BE ADJUSTED. THE TAXPAYER WAS ADVISED THAT A COPY OF HIS W-2 MAY BE REQUIRED.</p> <p>AN EMAIL (4/8/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF SOMEONE CAN REVIEW THE ACCOUNT AS IT APPEARS THAT THE TAXABLE INCOME WAS REPORTED INCORRECTLY. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT (4/9/21), THE INCOME HAS BEEN ADJUSTED TO THE AMOUNTS SHOWING IN THE W-2 REPOSITORY. IT COULD BE REASONABLE ASSUMED THAT THE INCOME LISTED ON THE PA-40 RETURN WAS DONE SO INCORRECTLY. THERE A "BAD CHECK" PENALTY REMAINING ON THE ACCOUNT AS THE TAXPAYER (POSSIBLY UNKNOWINGLY) SCHEDULED A PAYMENT BASED ON THE LIABILITY CALCULATED ON THE RETURN. THE TAXPAYER WILL HAVE TO PETITION THE BOARD OF APPEALS FOR ABATEMENT OF THE PENALTY.</p> <p>A TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER (4/14/21) TO EXPLAIN THAT CURRENT STATUS OF THE TAX YEAR. IT WAS EXPLAINED AN ADJUSTMENT WAS MADE TO THE WAGES. THERE IS A AMOUNT REMAINING THAT HAS TO BE DISPUTED THROUGH THE BOARD OF APPEALS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS THAT CAN BE MADE AT THIS TIME. CLOSING CASE.</p> |
| 2021-445 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA ABOUT THE SPOUSE'S PAYMENT FOR TAX YEAR 2019 IS SITTING UNDER THE DECEASED HUSBAND'S ACCOUNT AND THE MONEY NEEDS TO BE TRANSFERRED. CPA WILL SEND ME IT IN WRITING.</p>  | <p>BIT MOVED THE PAYMENT AND THE CPA WAS GIVEN THE UPDATED BALANCE.</p>  |
| 2021-446 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO FILING A SALES TAX FORM.</p>  | <p>I HAD A SALES TAX SUPERVISOR REACH OUT TO THE TAXPAYER AND INSTRUCT HER WHAT NEEDED TO BE DONE.</p>   |
| 2021-447 | <p>THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO AN ENTITY GETTING BILLED FOR TAX YEARS 2012-2018 IN REGARDS TO CORPORATE NET INCOME TAX AND CAPITAL STOCK TAX.</p>  | <p>CPA WAS NOTIFIED THAT THE DEPARTMENT MADE AN ERROR WITH THE ADDRESS AND THE PROBLEM HAS NOW BEEN SOLVED. IF THEY RECEIVE ANYTHING IN THE FUTURE THEY ARE TO CONTACT ME IMMEDIATELY.</p>   |
| 2021-448 | <p>THIS OFFICE RECEIVED AN IRS INJURED SPOUSE CLAIM THROUGH THE MAIL.</p>  | <p>NO CONTACT INFORMATION FOR THE TAXPAYER, I WILL HOLD AND IF THE TAXPAYER CALLS IN, I WILL EMAIL THE INFORMATION BACK TO THE TAXPAYER.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-449 | THIS OFFICE RECEIVED A INJURED SPOUSE CLAIM THROUGH THE MAIL THAT WAS INTENDED FOR THE IRS.   | I LEFT A VOICEMAIL FOR THE TAXPAYER THAT THE INFORMATION NEEDS TO GO TO THE IRS AND IF THEY NEED A COPY TO CALL BACK AND I WILL EMAIL IT TO THEM.  |
| 2021-450 | THIS OFFICE RECEIVED THE INNOCENT SPOUSE RELIEF PACKET FROM MRS TAXPAYER CONTENDING THAT SHE SHOULD RECEIVE HALF OF THE 2019 REFUND OFFSET TO AOPC. PER REVIEW, TAXPAYERS RESPONDED TO HC 909 AUTHORIZING OFFSET, WILL CALL TP TO ADVISE.   | ADVISED MRS. TAXPAYER SENT RESPONSE TO HC 909 AUTHORIZING OFFSET.  |
| 2021-451 | THIS OFFICE HAS RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, BY MAIL. THE 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE BECAUSE THIS OFFICE IS ONLY ABLE TO ASSIST WITH PERSONAL INCOME AND INHERITANCE TAX MATTER. THE TAXPAYER SAYS THAT HE IS ATTEMPTING TO OBTAIN A ECONOMIC IMPACT (STIMULUS) PAYMENT. THE INITIAL PAYMENT HAS WITHHELD AND APPLIED TOWARDS HIS CHILD SUPPORT OBLIGATION. THE TAXPAYER SAYS THAT THE DAUGHTER'S GRANDMOTHER CLAIMS HER AS A DEPENDENT AND RECEIVED A STIMULUS PAYMENT AND HAS USED THE MONEY TO BUILD A NEW HOME. THE PAYMENT IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. | THIS OFFICE WILL ATTEMPT TO RETURN THE FEDERAL FORM 8379 TO THE TAXPAYER SO THAT IT CAN BE FORWARDED TO THE IRS.<br><br>A LETTER DATED (4/8/21) IS BEING SENT TO THE TAXPAYER ALONG WITH RETURNING THE INJURED SPOUSE ALLOCATION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED. CLOSING CASE.  |
| 2021-452 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT SHE MADE A REPORTING ERROR BY REQUESTING A CARRY FORWARD ON HER RETURN. SHE WANTED TO REQUEST THAT THE MONEY BE REFUNDED. ADVSD CAN SEND AN EMAIL TO MY ATTENTION, WILL FWD TO BIT.   | EMAILED TAXPYER TO ADVISE REFUND SYSTEM APPROVED, ALLOW 3/4 WEEKS FOR THE CHECK TO BE RECEIVED.  |
| 2021-453 | THIS OFFICE RECEIVED A PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION, FROM THE TAXPAYER THROUGH THE MAIL. MR. TAXPAYER IS LISTED AS THE INJURED SPOUSE. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND IS BEING REQUESTED AFTER LISTING UNREIMBURSED EXPENSES. IT APPEARS THAT THE REFUND IS IN PROCESS.  | AN EMAIL (4/1/21) WAS SENT TO THE BUREAU OF INDIVIDUAL ASKING WHETHER THE PA-8379 CAN BE PROCESSED. AS STATED ABOVE, THE REFUND IS ALREADY BEING PROCESSED. THIS OFFICE WILL AWAIT A REPLY.<br><br>A LETTER DATED (4/8/21) IS BEING SENT TO THE TAXPAYER ALONG WITH RETURNING THE INJURED SPOUSE ALLOCATION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED. CLOSING CASE. |
| 2021-454 | THIS OFFICE RECEIVED THE FEDERAL FROM 8857 FROM THE TAXPAYER, IT APPEARS THAT THE TAXPAYER IS A RESIDENT OF SOUTH DAKOTA. WILL CALL TO TO ADVISE TO REDIRECT TO IRS.  | LVM ADVISING TAXPAYER TO REDIRECT TO THE IRS.  |
| 2021-455 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE CPA DISPUTING RESIDENCY.   | ADVISED THE CPA TO SUBMIT A PETITION WITH THE BOA TO DISPUTE RESIDENCY. ALSO ADVISED TO GET A LETTER FROM EMPLOYER ADVISING OF HOW MANY DAYS THE TAXPAYER WORKED IN PA.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-456 | THIS OFFICE RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. THE FORM 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS ONLY ABLE TO PROVIDE ASSISTANCE WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORDS OF THE TAXPAYERS FILING PA TAX RETURN. THE RETURN WAS FILED AS EQUAL. NO REFUND WAS REQUESTED NOR WAS ONE ISSUED.   | AN ATTEMPT WILL BE MADE TO RETURN THE FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, TO THE TAXPAYERS SO THAT IT MAY BE FORWARDED TO THE IRS.<br><br>A LETTER DATED (4/16/21) ALONG WITH THE FEDERAL 8379 IS BEING SENT TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-457 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER REFUND AND NEEDING FINANCIAL ASSISTANCE.  | I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS AS SHE WAS ASKING ABOUT HER FEDERAL REFUND. I DID LET HER KNOW THAT HER PA REFUND WAS OFFSET TO THE PA COURTS.  |
| 2021-458 | THIS OFFICE RECEIVED AN REV-566, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THE FOLLOWING:IT'S BEEN WELL OVER 21 DAYS. I AM HAVING THE HARDEST "HARDSHIP". OUT OF THE LAST 3 YEARS I HAVE NEVER HAD TO DEAL WITH LIFE HITTING ME THIS HARD. I AM APART OF A FEW TAX GROUPS, I SEE SOME ARE ACTUALLY GETTING WEIGHT LIFTED OFF OF THEIR SHOULDERS BY CONTACTING ADVOCATES. I UNDERSTAND THE IRS IS CRAMMED BUT I ALSO FEEL THEY SHOULD'VE BEEN MORE PREPARED THE MINUTE THE WORLD WENT UPSIDE DOWN. MRS. TAXPAYER IS CONTACTING THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE CAN ONLY ASSIST WITH PA STATE PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE TAXPAYERS FILED A PA-40 RETURN. THE REQUESTED REFUND HAS BEEN PROCESSED AND ISSUED. | A TELEPHONE CALL (4/2/21) WAS PLACED OUT TO MRS. TAXPAYER. IT WAS EXPLAINED THAT SHE WAS CONTACTING THE INCORRECT ADVOCATE OFFICE. THE TELEPHONE NUMBERS FOR THE NATIONAL ADVOCATE OFFICE WERE GIVEN TO HER. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE GIVEN. CLOSING CASE.  |
| 2021-459 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2019 REFUND.  | TAXPAYER CALLED TO CONFIRM THE AMOUNT THAT WAS CARRIED OVER TO 2020 AND ASKED WHY THE REFUND AMOUNT WAS LOWERED. TAXPAYER WAS \$275 SHORT ON ESTIMATED PAYMENTS THAT WERE CLAIMED DURING THE TAX YEAR, WHICH IS WHY THE REFUND WAS REDUCED.  |
| 2021-460 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE 2020 REFUND OFFSETTING TO PAY THE 2018 RETURN.  | TAXPAYERS OFFSET OCCURRED BEFORE THEIR PAYMENT FOR THE 2018 BALANCE WAS CREDITED TO THE SYSTEM. TAXPAYER WILL BE REFUNDED THE DIFFERENCE.  |
| 2021-461 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER RECEIVING A PRE ASSESSMENT NOTICE EVEN THOUGH THE BALANCE HAS BEEN PAID.   | EXPLAINED TO THE TAXPAYER THAT NOTHING WAS OWED AND I WILL CONTACT THE APPROPRIATE AREA ABOUT THE LANGUAGE ON THE NOTICE. IF SHE RECEIVES ANOTHER NOTICE I TOLD HER TO PLEASE CONTACT ME IMMEDIATELY.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-462 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING A LIABILITY SHOWING ON HIS ACCOUNT. THE TAXPAYER SAYS THAT HE REMITTED THREE (3) SEPARATE CHECKS TO SATISFY THE AMOUNT. THE TAXPAYER SAYS THAT HE PREVIOUSLY SPOKE TO THIS OFFICE AND WAS ADVISED TO SUBMIT COPIES OF THE CANCELLED CHECKS SO IT COULD BE DETERMINED WHETHER THE PAYMENTS WERE CASHED AND HOW THEY WERE APPLIED. THERE IS NO RECORD OF THE TAXPAYER OR ANY INFORMATION BEING RECEIVED. THE TAXPAYER SAYS THAT THE CANCELLED CHECKS WERE MAILED TO THE OFFICE.</p> | <p>A REVIEW OF THE TAXPAYER'S ACCOUNT REVEALED THAT THE MONIES WERE APPLIED TO THE ACCOUNT AS ESTIMATED PAYMENTS IN A SUBSEQUENT TAX YEAR. THE PAYMENTS APPEAR TO HAVE BEEN APPLIED TO THE SUBSEQUENT YEAR THE CHECKS WERE SUBMITTED WITH ESTIMATED VOUCHER CARDS. IT WAS ASKED THAT A TRANSFER REQUEST BE SUBMITTED. PROVIDED EMAIL ADDRESS. THE TRANSFER REQUEST HAS BEEN RECEIVED. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF THE MONIES CAN BE MOVED .</p> <p>A TRANSFER REQUEST WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES (4/14/21). PER THEIR RESPONSE (4/12/21), THE PAYMENTS WERE ABLE TO BE MOVED TO THE TAX YEAR THAT WERE REMITTED FOR. THE REMAINING AMOUNT SHOWING IS PENALTY &amp; INTEREST. THE TAXPAYER WILL BE NOTIFIED OF THE ADJUSTMENT AND RESULT. A TELEPHONE CALL (4/14/21) WAS PLACED OUT TO THE TAXPAYER WITH A VOICEMAIL BEING LEFT EXPLAINING THAT THE PAYMENTS HAVE BEEN MOVED. THERE IS A SMALL REMAINING AMOUNT DUE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> <p>THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYER THROUGH THE MAIL. THE TAXPAYER SENT A COPY OF A NOTICE PREVIOUSLY SENT BY THE DEPARTMENT AND CANCELED CHECKS. THE IS REQUESTING THE REMAINING BALANCE SHOWING ON HIS ACCOUNT. PLEASE SEE ALL PREVIOUS NOTES. THERE ARE NO OUTSTANDING BALANCES SHOWING ON THE ACCOUNT AS OF (6/16/21)</p> <p>AN EMAIL (7/7/21) HAS BEEN SENT TO THE TAXPAYER ACKNOWLEDGING THE CORRESPONDENCE RECEIVED AND STATING THAT NOTHING ADDITIONAL IS NEEDED AS THE ACCOUNT IS PAID IN FULL. PLEASE SEE ALL PREVIOUS NOTES.</p> |
| 2021-463 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NEEDING FORMS SENT TO THE TAXPAYER</p>  | <p>I SENT A REQUEST TO HAVE A PA40 AND SP SCHEDULE MAILED TO THE TAXPAYER.</p>  |
| 2021-464 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE NOT YET BEING REVIEWED.</p>  | <p>BIT PROCESSED THE CORRESPONDENCE AND THE TAXPAYER HAS BEEN NOTIFIED ABOUT THE REFUND.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-465 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE ADMINISTRATOR OF THE ESTATE REGARDING WANTING TO FILE A COMPLIANT AGAINST THE ADMINISTRATOR OF THE IRA ACCOUNTS OF THE DECEDENT. THE ADMINISTRATOR (WHO IS THE DECEDENT'S SON) SAYS THAT THERE WERE MISSTEPS AND MISCOMMUNICATION BETWEEN THE IRA ADMINISTRATOR AND THE ESTATE. THE ADMINISTRATOR AND SON SAYS THAT THE IRA ADMINISTRATOR IS NOT COMPLYING WITH DEPARTMENT OF REVENUE REPORTING REQUIREMENT AND DID NOT FILE THE PROPER DOCUMENTATION. THE ACTIONS OF THE IRA ADMINISTRATOR CREATED DELAY AND FRUSTRATION.</p> | <p>IT IS EXPLAINED THAT ANY COMPLIANT WOULD BE FORWARDED TO THE INHERITANCE TAX DIVISION FOR REVIEW. THE COMPLIANT WAS FORWARDED TO THIS OFFICE BY EMAIL.</p> <p>THE COMPLIANT HAS BEEN FORWARDED TO INHERITANCE TAX DIVISION (4/14/21) FOR REVIEW. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM INHERITANCE TAX, IT WAS ADVISED THAT THE COMPLIANT BE FORWARDED TO THE OFFICE OF CHIEF COUNSEL (4/23/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>THE EMAIL CONVERSATION HAS CONTINUED BETWEEN THE ADMINISTRATOR (SON) AND THIS OFFICE. HE IS NOT SATISFIED WITH THE REPLIES BEING SENT. THE ADVOCATE HAS BEEN MADE AWARE OF THE ISSUE. ADDITIONALLY, ANOTHER EMAIL (5/7/21) HAS BEEN SENT TO THE OFFICE OF CHIEF COUNSEL ASKING FOR SOMEONE TO CONTACT THE ADMINISTRATOR (SON) TO EXPLAIN THE STATUTE. IT WOULD APPEAR THAT HE WILL NOT BE SATISFIED WITH ANY ANSWER GIVEN.</p> <p>THE OFFICE OF CHIEF COUNSEL HAS EMAILED THE ADMINISTRATOR (SON) AND EXPLAINED THAT THE INFORMATION GIVEN BY THIS OFFICE IS CORRECT. THE ADMINISTRATOR (SON) IS STILL NOT SATISFIED WITH THE EXPLAINED AND EMAIL. HE WANTS TO DISPUTE THE DIFFERENCE BETWEEN "REQUIRED" AND AUTHORIZED". THE ADVOCATE HAS BEEN UPDATED AND NOTIFIED. AS THERE IS NO ASSISTANCE CAN BE GIVEN, THIS CASE IS BEING CLOSED.</p> |
| 2021-466 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE IN TAX YEAR 2019. TAXPAYER WILL SEND ME A COPY OF THE W2 TO PROVE THE PA WH.</p>  | <p>BIT UPDATED THE WH AND ANOTHER REFUND WILL BE SENT OUT IN THE NEXT COUPLE WEEKS. TAXPAYER HAS BEEN NOTIFIED.</p>  |
| 2021-467 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING FORMS PA-40, INSTRUCTIONS, TAX FORGIVENESS. WILL SUBMIT REQUEST FOR FORMS TO BE SENT.</p>  | <p>REQUEST FORMS FOR TP VIA REVENUE WEBSITE. PA-40 WITH INSTRUCTIONS, SCHEDULE SP, SCHEDULE A.</p>   |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-468 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAX PREPARER REGARDING A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE ADMINISTRATOR REMITTED A PAYMENT AND WANTED TO DETERMINED IF THE PAYMENT WAS APPLIED. THE PAYMENT COULD NOT INITIALLY BE FOUND AFTER REVIEWING THE ACCOUNT. IT WAS EXPLAINED THAT THERE IS RECORD OF A SECOND PAYMENT THAT SATISFY THE ACCOUNT. IT WAS ASKED WHETHER THERE WAS RECORD OF THE FIRST PAYMENT WAS DEPOSITED BY THE DEPARTMENT. THE PREPARER SAID HE WAS UNSURE BUT WOULD ASK THE ADMINISTRATOR.</p>                    | <p>THIS OFFICE CONTINUED TO REVIEW THE ACCOUNT AFTER ENDING THE CALL. THE IS RECORD OF THE PAYMENT BEING CASHED BY THE DEPARTMENT. A REQUEST WILL BE SENT TO HAVE THE PAYMENT APPLIED TO THE CORRECT IN PATH. THERE APPEARS TO BE TWO ESTATE ACCOUNTS IN PATH.</p> <p>AN EMAIL (4/15/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE MOVED TO THE ACCOUNT THAT THE PAYMENT IS UNDER. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE TWO ACCOUNTS HAVE BEEN MERGED INTO ONE. THE TRUST IS NOW RECEIVING CREDIT FOR THE FIRST PAYMENT. IT IS BEING REFUNDED AS A SECOND PAYMENT WAS REMITTED AND THAT PAYMENT SATISFIED THE ACCOUNT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE TO BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-469 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A REFUND.</p>  | <p>TAXPAYER WAS NOTIFIED HER REFUND WAS PROCESSED LAST WEEK AND SHOULD COME WITHIN THE NEXT COUPLE WEEKS. I ALSO GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER TO HELP THOSE PAST TAXES.</p>  |
| 2021-470 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING AN EXPEDITE OF THE REFUND FOR TAX YEAR 2019.</p>   | <p>TREASURY APPROVED 04/27/21.</p>  |
| 2021-471 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER AND HER FATHER REGARDING A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE NOTICE IS THE SECOND ONE RECEIVED REGARDING AN UNPAID LIABILITY. THEY SAY THAT A PAYMENT WAS MADE BY CREDIT CARD AND PROOF WAS PREVIOUSLY SUBMITTED TO VERIFY PAYMENT. PROOF PAYMENT WAS FOUND. HOWEVER IT IS NO BEING APPLIED TO THE RETURN BECAUSE THE RETURN IS POSTED UNDER A TEMPORARY ACCOUNT NUMBER BECAUSE THE SOCIAL SECURITY NUMBER LISTED ON THE RETURN IS ALREADY ATTRIBUTED TO ANOTHER INDIVIDUAL.</p> | <p>THE STATUS OF THE ACCOUNT AND THE REASON WHY CREDIT IS NOT BEING GIVEN FOR THE PAYMENT WAS EXPLAINED. IT WAS ASKED THAT THE TAXPAYER SUBMIT PROOF THAT THE SOCIAL SECURITY NUMBER IS CORRECTLY HERS. THIS OFFICE RECEIVED HER SOCIAL SECURITY CARD, BIRTH CERTIFICATE, DRIVER'S LICENSE AND A RECENT BILL. THE INFORMATION WILL BE FORWARDED TO THE FRAUD DETECTION AND ANALYSIS UNIT FOR REVIEW.</p> <p>THIS OFFICE WAS NOTIFIED BY THE FRAUD DETECTION AND ANALYSIS THAT THE TAXPAYER'S PA-40 RETURN HAS BEEN TRANSFERRED TO THE SOCIAL SECURITY NUMBER. THE INFORMATION SUBMITTED VERIFIED HER IDENTIFY. AN EMAIL (4/20/21) WAS SENT TO THE TAXPAYER EXPLAINING THE CURRENT STATUS OF THE ACCOUNT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME.</p> <p>CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-472 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO IT BEING 10 WEEKS AND THE TAXPAYERS REFUND NOT YET BEING PROCESSED.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-473 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING A NOTICE ADVISING OF PENALTY AND INTEREST BEING ASSESSED ON THE LIABILITY. MR. TAXPAYER SAYS THAT HE SUBMITTED CORRESPONDENCE DISAGREEING WITH THE AMOUNT. HE DISAGREES WITH THE AMOUNT BECAUSE HE FEELS HE MADE ALL EFFORTS TO TIMELY PAYMENT THE LIABILITY. MR. TAXPAYER SAYS AND A REVIEW OF THE ACCOUNT SHOWS THAT TWO TAX RETURN WAS FILED. BOTH RETURNS CALCULATED LIABILITIES AND PAYMENTS WERE MADE THAT SATISFIED THE BASE TAX. THE SECOND RETURN WAS FILED BECAUSE MR. TAXPAYER RECEIVED A CORRECTED W-2. THE PAYMENT THAT WAS REMITTED TO PAY THE BALANCE CALCULATED WAS INCORRECTLY REFUNDED AS IT APPEARS THAT IT WAS PROCESSED BEFORE THAT AMENDED RETURN. MR. TAXPAYER CASHED THE PAYMENT. THERE IS NO RECORD OF EITHER TAXPAYER INQUIRING WHY A REFUND WAS RECEIVED. ANOTHER PAYMENT WAS SIMPLY MADE. THE PENALTY AND INTEREST IS LATE PAYMENT/INTEREST AND ESTIMATED UNDERPAYMENT PENALTY. | IT WAS DETERMINED THAT MR. TAXPAYER FILE A PETITION WITH THE BOARD OF APPEALS. WHILE THE DEPARTMENT INCORRECTLY REFUND THE PAYMENT REMITTED TO PAY THE LIABILITY CALCULATED ON THE AMENDED RETURN, THERE IS NO RECORD OF EITHER TAXPAYER INQUIRING ABOUT WHY IT WAS ISSUED. IT WAS SIMPLY CASHED. ADDITIONALLY, THE AMOUNT IS MADE UP OF ESTIMATED UNDERPAYMENT PENALTY. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-474 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT A PAYMENT HAS ALREADY BEEN REMITTED TO SATISFY THE AMOUNT. A REVIEW OF THE SHOWS THAT THE AMOUNT IS PAID IN FULL. THE TAXPAYER IS RECEIVING CREDIT FOR THE PAYMENT.  | IT WAS EXPLAINED TO THE TAXPAYER THAT SHE IS RECEIVING CREDIT FOR THE SUBMITTED PAYMENT. THERE IS NOTHING ADDITIONAL THAT NEEDS TO BE DONE. THE TAXPAYER SAID THAT SHE WAS CONFUSED BY THE NOTICE. CLOSING CASE.  |
| 2021-475 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND YET.  | I EXPLAINED TO THE TAXPAYER THAT IT WAS PROCESSED LAST WEEK AND THEY SHOULD RECEIVE IT IN 3-4 WEEKS IF NOT SOONER.  |
| 2021-476 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER MAKING THE SAME PAYMENT TWICE FOR THE 2020 TAX YEAR.   | THE 2ND PAYMENT IS BEING REFUNDED AND THE TAXPAYER SHOULD RECEIVE IT IN THE NEXT COUPLE WEEKS.  |
| 2021-477 | THIS OFFICE RECEIVED A PHONE CALL ON THE STATUS OF THE TAXPAYERS RENT REBATE FOR TAX YEAR 2020. THE RETURN IS NOT ON THE SYSTEM, TAXPAYER WILL CALL BACK MAY 1 FOR AN UPDATE AND WE WILL GO FROM THERE.   | TAXPAYERS CLAIM IS ON THE SYSTEM AND ADDITIONAL INFORMATION WILL NEED TO BE SENT TO THE PROPERTY TAX AREA.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-478 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NEEDING A 2020 PA 40 FORM   | A REQUEST WAS SENT TO SEND THE TAXPAYER A PA 40 FORM AND A SP SCHEDULE.  |
| 2021-479 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND YET.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-480 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING THEIR REFUND YET.  | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THAT THE MONEY OFFSET TO THE PA COURTS. I ALSO GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS FOR HER IRS REFUND.   |
| 2021-481 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE.  | TAXPAYER HAD A BALANCE BECAUSE OF EUP. I EXPLAINED THAT BECAUSE THEY MADE OVER \$8,000 ON LINES 2 THROUGH 8, THEY HAD A PENALTY BECAUSE THEY DIDN'T MAKE ANY ESTIMATED PAYMENTS.   |
| 2021-482 | THIS OFFICE RECEIVED BOTH TELEPHONE CALL/VOICEMAIL AND REV-556, TAXPAYER REQUEST FOR ASSISTANCE THROUGH THE OTRA INTERFACE. THE REPRESENTATIVE OF THE ESTATE HIS THAT MULTIPLE ATTEMPTS HAVE BEEN MADE TO INQUIRE ABOUT THE STATUS OF THE REQUESTED REFUND AND HAVE TO TOLD OR ADVISED TO ALLOW MORE TIME FOR REVIEW. NOTES ON THE SYSTEM SHOW THAT WHEN THE MULTSESS SYSTEM WAS ACTIVE, THE PA-41 RETURN WAS REVIEWED AFTER A REQUEST WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES. THE EXAMINER ACCEPTED THE RETURN AS FILE SAYING THAT THE WITHHOLDING WAS VERIFIED. THE THEN TREASURY SUSPENDED. THE TRANSITION TO THE PATH PROCESSING APPEARS TO BE THE REASON WHY THE SUSPENSION HAS NOT BEEN REVIEWED. | A RETURN CALL (4/6/21) WAS PLACED OUT TO THE REPRESENTATIVE. IT WAS EXPLAINED THAT BOTH HIS TELEPHONE CALL/VOICEMAIL AND THE REV-556 WERE RECEIVED BY THE OFFICE. A REQUEST WILL BE SENT TO HAVE THE RETURN REVIEWED. HE WILL BE CONTACTED IF ADDITIONAL INFORMATION IS NEEDED OR REQUIRED.<br><br>THE RETURN WAS REVIEWED AND PROCESSED BEFORE A REQUEST COULD BE SENT TO THE BUREAU OF INDIVIDUAL TAXES. THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS AT THIS TIME. A TELEPHONE (5/6/21) HAS BEEN PLACED OUT TO THE REPRESENTATIVE LISTED ON THE REV-556. A VOICEMAIL HAS BEEN LEFT. CLOSING CASE. |
| 2021-484 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING CORRESPONDENCE SENT IN RESPONSE TO HC 701-864. PER REVIEW, CORR NEVER POSTED, LVM FOR CPA RESEND VIA EMAIL TO MY ATTENTION.  | REFUND IS SYSTEM APPROVED 05/14/21   |
| 2021-485 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE 2017-2019 RETURNS NOT ON THE SYSTEM. CPA EMAILED ME THEM AND I SENT THEM TO BIT FOR PROCESSING.  | ALL THREE TAX RETURNS WERE EMAILED AND PUT ONTO THE SYSTEM. CPA WAS NOTIFIED OF THE SMALL BALANCE IN 2018 AND 2019 BECAUSE OF ESTIMATED UNDER PENALTIES.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-486 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER SEEKING ASSISTANCE WITH THE LIABILITY SHOWING ON THE JOINT ACCOUNT. MR. TAXPAYER SAYS THAT HE HAS ATTEMPTED TO RESOLVE THE ISSUE TO NO AVAIL. A REVIEW OF THE ACCOUNT HAS THAT THE INCOME TAX RETURN REPORTING A TAX DUE AMOUNT WAS LISTED. TWO PAYMENTS WERE REMITTED. ONE CREDITED AS A EXTENSION PAYMENT AND ANOTHER REMITTED TO PAY THE BALANCE THAT WAS CALCULATED. THE REMAINING AMOUNT SHOWN IS PENALTY AND INTEREST. CORRESPONDENCE (CANCELLED CHECKS) WERE SUBMITTED TO THE DEPARTMENT FOR GENERAL REVIEW. THE PAYMENTS ARE NOT THE ISSUE AS THEY ARE CREDITED TO THE ACCOUNT. THE EXTENSION OF TIME TO FILE WAS SUBMITTED WITH THE EXTENSION PAYMENT. THERE WILL STILL BE A BALANCE DUE. THE ADJUSTED LIABILITY WOULD BE ESTIMATED UNDERPAYMENT AND PENALTY AND INTEREST.</p> | <p>A RETURN TELEPHONE CALL (4/8/21) WAS PLACED OUT TO MR. TAXPAYER. A VOICEMAIL WAS LEFT. A REQUEST WILL BE SENT TO HAVE THE EXTENSION OF TIME TO FILE CREDITED TO THE TAX YEAR.</p> <p>AN EMAIL (4/20/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING SOMEONE TO CREDIT THE EXTENSION OF TIME TO FILE TO THE TAX YEAR. PER BIT RESPONSE, THE EXTENSION HAS BEEN APPLIED. THE APPLICATION ONLY DECREASED THE LIABILITY. AN ATTEMPT WILL BE MADE TO NOTIFY THE TAXPAYERS. THERE IS NO RECORD OF MR. TAXPAYER RETURNING A CALL TO THIS OFFICE THE TELEPHONE CALL AND VOICEMAIL DONE BY THIS OFFICE.</p> <p>A TELEPHONE CALL (4/22/21) WAS PLACED OUT TO MR. TAXPAYER. THE ADJUSTMENTS WERE EXPLAINED. IT WAS STATED THAT THE EXTENSION PAYMENT APPEARS TO BE INCORRECTLY DOUBLE COUNTED. MR. TAXPAYER SAID THAT HE WILL CONTACT THE OFFICE AGAIN ONCE HE CAN REVIEW HIS TAX RECORDS.</p> <p>A TELEPHONE CALL AND VOICEMAIL (4/23/21) FROM MR. TAXPAYER. A RETURN CALL WAS PLACED OUT. MR. TAXPAYER STATED THAT AFTER REVIEWING THE TAX RETURN UNDERSTOOD THAT AN ERROR WAS MADE WHEN CALCULATING THE TAX LIABILITY AND THE AMOUNT OF PAYMENT REMITTED TO SATISFY THE BALANCE. HE STATED THAT ANOTHER PAYMENT WOULD BE REMITTED. PROVIDED MYPATH INFORMATION. THERE APPEARS TO BE NO OTHER ADJUSTMENTS AT THIS TIME. CLOSING CASE.</p> |
| 2021-487 | <p>THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO WHEN SOMEONE NEEDS TO PAY SALES TAX TO PA, AS THE TAXPAYERS ARE FROM OUT OF STATE.</p>  | <p>THE SALES TAX DEPARTMENT REACHED OUT TO THE TAXPAYERS AND ANSWERED THEIR QUESTION.</p>  |
| 2021-488 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE DUE TO HARDSHIP. WILL SEND MESSAGE TO FRAUD. RETURN IN FRAUD MANAGER EVAL.</p>   | <p>THE REFUND IS SYSTEM APPROVED.</p> <p>SGM (4/23/21) - A TAXPAYER CALL WAS RECEIVED FROM THE TAXPAYER. THE STATUS OF THE REFUND WAS EXPLAINED. IT WAS ASKED TO ALLOW MORE TIME TO RECEIVED THE REFUND. THIS NO ADDITIONAL INFORMATION BEING REQUESTED AT THIS TIME.</p>  |
| 2021-489 | <p>THIS OFFICE RECEIVED A VOICEMAIL FROM THE TAXPAYER INQUIRING ABOUT HER REFUND. WILL REVIEW, THEN CALL TAXPAYER WITH FINDINGS.</p>   | <p>LVM REFUND TREASURY APPROVED 04/08/21.</p>  |
| 2021-490 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A 2019 ASSESSMENT NOTICE THAT THE TAXPAYER RECEIVED.</p>  | <p>TAXPAYER SENT IN CORRESPONDENCE TWICE PRIOR TO THE ASSESSMENT NOTICE THAT WAS SENT OUT AND IT WAS NEVER REVIEWED.</p> <p>BIT REVIEWED REVIEWED THE CORRESPONDENCE AND THE TAXPAYER WAS NOTIFIED THEY WILL BE RECEIVING THE REFUND THEY CLAIMED PLUS INTEREST.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-491 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF THE 2018 RETURN. WILL FWD TO BIT FOR REVIEW.   | LVM ADVISING NOT ELIGIBLE FOR REFUND, DEDUCTED RENTAL LOSS FROM TAXABLE INCOME IN ERROR.  |
| 2021-492 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYERS' REPRESENTATIVE INQUIRING ABOUT A DIFFERENCE IN THE OVERPAYMENT AND REFUND REQUESTED AND THE AMOUNT PROCESSED BY THE DEPARTMENT A REVIEW OF THE PREVIOUS YEAR SHOWS THAT ADJUSTMENTS WERE MADE TO INCREASE THE TAXABLE INCOME, DECREASE THE RESIDENT CREDIT AND ESTIMATED UNDERPAYMENT PENALTY. THE ACCOUNT WILL CONTINUE TO BE REVIEW TO DETERMINE IF ANY ADDITIONAL ADJUSTMENTS WERE MADE TO THE ACCOUNT. | AN EMAIL (4/15/21) WAS SENT TO THE TAX REPRESENTATIVE EXPLAINING THAT OVERPAYMENT DIFFERENCE IS DUE TO CAN AVAILABLE CARRY FORWARD CREDIT THAT WAS NOT CLAIMED ON THE PA-40 RETURN. THIS OFFICE WILL WAIT TO SEE IF THE REPRESENTATIVE HAS ANY ADDITIONAL QUESTIONS OR CONCERNS.<br><br>THE REPRESENTATIVE RESPONDED BY ASKING TO BE FORWARD ALL NOTICES SENT BY THE DEPARTMENT. THERE ARE TWO (2) NOTICES THAT WERE SENT FOR THE YEARS TO IN QUESTION. AN REPLY EMAIL (4/19/21) WAS SENT TO THE REPRESENTATIVE.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-493 | THIS OFFICE RECEIVED A PA-8379, INJURED SPOUSE AND ALLOCATION FROM THE TAXPAYERS THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. A REVIEW OF THE ACCOUNT SHOWS THAT THE REVIEW HAS BEEN PROCESSED AND SENT TO THE TAXPAYERS. THERE IS NO ADJUSTMENT THAT APPEARS TO BE NECESSARY AT THIS TIME.  | A TELEPHONE CALL (4/12/21) WAS PLACED OUT TO THE MRS. TAXPAYER ADVISING THAT DEPARTMENT RECORDS SHOW THAT REQUESTED REFUND WAS ALREADY PROCESS. MRS. TAXPAYER SAYS THAT NO REFUND HAS BEEN RECEIVED. THE REFUND APPEARS TO SHOW THAT IT WILL BE DEPOSITED INTO A BANKING ACCOUNT. MRS. TAXPAYER SAYS THAT THE AMOUNT WILL BE PUT ON A PRE-PAID DEBT CARD. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY. CLOSING CASE.   |
| 2021-494 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER MAKING A PAYMENT TWICE. HE WILL SEND AN EMAIL ASKING FOR THE MONEY TO BE REFUNDED.  | BIT PROCESSED THE DOUBLE PAYMENT AND THE TAXPAYER HAS BEEN NOTIFIED THE REFUND WILL BE DELIVERED VIA PAPER CHECK IN THE NEXT COUPLE WEEKS.  |
| 2021-495 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO ESTIMATED PAYMENTS IN TAX YEAR 2020 AND IF THEY NEED TO FILE A 459B BECAUSE THIS UPCOMING YEAR WILL BE MARRIED FILING SEPARATE RETURNS INSTEAD OF A JOINT FILING.   | I GAVE THE CPA THE AMOUNTS FOR ESTIMATED PAYMENTS AND STATED A 459B SHOULD BE FILED.  |
| 2021-496 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE DUE.   | I EXPLAINED TO THE TAXPAYER THAT HE PAID LESS THAN WHAT WAS STATED TO BE OWED ON THE TAX RETURN. TAXPAYER WILL PAY THE REMAINING BALANCE DUE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-497 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST ASSISTANCE, FROM MR. TAXPAYER THROUGH THE OTRA INTERFACE. ATTACHED TO THE REV-556 IS A LETTER WHICH ADDITIONAL TIME IS BEING REQUESTED TO FILE THE INCOME TAX RETURN. ADDITIONAL TIME IS BEING REQUESTED BECAUSE MR. TAXPAYER SAYS THAT THEIR LONG-TIME TAX PREPARER IS CURRENTLY ILL AND THE TAX PREPARER HAS ALL OF THE TAX DOCUMENTATION. IT WOULD APPEAR THAT THE TAXPAYERS FILED AN EXTENSION OF TIME TO FILE. | AN ATTEMPT WAS MADE TO SPEAK WITH THE TAXPAYERS BY TELEPHONE. THE TELEPHONE RANG AND NO VOICEMAIL WAS ABLE TO BE LEFT.<br><br>ANOTHER TELEPHONE CALL (4/28/21) WAS PLACED OUT. MR. TAXPAYER ANSWERED AND EXPLAINED THAT THE TAX PREPARER IS STILL ILL. HOWEVER HE IS GOING TO FILE AN EXTENSION OF TIME TO FILE. MR. TAXPAYER SAID THAT HE BELIEVES THAT HIS TAX RETURN WILL BE COMPLETED BY OCTOBER. IF THE PREPARER IS NOT ABLE TO FILE THE RETURN AT THAT POINT THEN THEY WILL SEEK OUT ANOTHER INDIVIDUAL TO FILE THE TAXES. THERE APPEARS TO BE NO OTHER ASSISTANCE NEEDED AT THIS TIME. CLOSING CASE. |
| 2021-498 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NEEDING A MAILING ADDRESS FOR HER PA40.  | I GAVE THE TAXPAYER THE MAILING ADDRESS AND SHE WILL NOW SEND IN HER RETURN.  |
| 2021-499 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO WHEN THEY WERE RECEIVING THEIR 2020 REFUND.  | I TOLD THE TAXPAYER IT WAS PROCESSED MARCH 30 AND THEY WOULD RECEIVE IT IN 3-4 WEEKS. I ALSO GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER SO THEY COULD FIND OUT ABOUT THEIR FEDERAL REFUND.   |
| 2021-500 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE FOR TAX YEAR 2017  | I EXPLAINED TO THE TAXPAYER THAT THE PENALTIES AND INTEREST WERE DUE TO THE AMENDED RETURN RAISING THE INCOME AND THE BALANCE DUE ESSENTIALLY BEING PAID LATE EVEN THOUGH HE PAID THE BALANCE CALCULATED WHEN HE FILED THE AMENDED RETURN. TAXPAYER UNDERSTOOD AND WILL PAY THE BALANCE.  |
| 2021-501 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE TAXPAYERS REQUEST FOR ASSISTANCE IN REGARDS TO NOT RECEIVING HER REFUND AND SHE FILED 2 MONTHS AGO.  | TAXPAYER CLAIMED A BALANCE DUE ON HER RETURN AND THE BALANCE HAS BEEN PAID, NO REFUND WILL BE SENT. I SENT AN EMAIL BACK TO THE TAXPAYER LETTING THEM KNOW OF THIS INFORMATION.   |
| 2021-502 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO A BALANCE DUE FOR TAX YEAR 2019 INVOLVING THE PAYMENT OF THE CHECK. CORRESPONDENCE IS ON THE SYSTEM BUT HAS YET TO BE REVIEWED.  | TRANSFERRED THE PAYMENT AS IT WAS SITTING IN TAX YEAR 2020. CPA HAS BEEN NOTIFIED THAT NOTHING IS OWED.   |
| 2021-503 | THIS OFFICE RECEIVED AN EMAIL ABOUT ESTIMATED PAYMENTS FOR TAX YEAR 2020.  | I GAVE THE CPA A BREAKDOWN OF THE PAYMENTS.   |
| 2021-504 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO WHY HE RECEIVED A CHECK.   | I EXPLAINED TO THE TAXPAYER THAT HE WON PART OF HIS APPEAL AND THE REFUND CHECK WAS FROM PENALTIES AND INTEREST THAT WAS WRONGFULLY ATTACHED TO HIS ACCOUNT. HE IS OK TO GO AHEAD AND CASH THE CHECK.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-505 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO LIEN NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE NOTICE WAS MAIL TO HIS PARENTS' HOME. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITIES ARE THE RESULT OF TAX RETURNS CREATED BY TAX RETURNS CREATED BY THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY). THE TAXPAYER SAYS HE DID NOT FILE RETURNS FOR THE TWO YEARS IN QUESTION. THE TAXPAYER SAID THAT HE DID RECEIVE CAPITAL GAINS INCOME BUT THE NET AMOUNT WAS A LOSS.   | IT WAS EXPLAINED THAT HIS ONLY OPTION IS TO PETITION THE BOARD OF APPEALS. HE SHOULD COMPLETE PA-40 RETURNS FOR THE TWO YEARS AND SUBMIT THE RETURNS WITH THE PETITION. THE TAXPAYER SHOULD MENTION IN HIS PETITION WHETHER HE FEELS THAT THE DEPARTMENT CORRECTLY NOTIFIED HIM OF THE LIABILITY AND LIEN. THE BOARD OF APPEALS INFORMATION WAS GIVEN. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.  |
| 2021-506 | THIS OFFICE RECEIVED AN EMAIL FROM A TAXPAYER WHO WAS HAVING ISSUES WITH PAYING HIS SALES TAX BALANCES.  | I HAD SOMEONE FROM COLLECTIONS REACH OUT TO HIM SO HE COULD GET SET UP ON A PAYMENT PLAN.  |
| 2021-507 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT THE ENTITY IS DUE A REFUND. THE RETURN WAS PROPERLY MARKED AS A FINAL RETURN. THE PREPARER GOES ON TO SAY THAT HE HAD WRITTEN, CALLED AND FAXED THE DEPARTMENT, BUT CANNOT GET THE REFUND RELEASED OR AN ANSWER WHY IT HAS NOT BEEN RELEASED. THE ENTITY IS LIQUIDATING AND THE REFUND IS REQUIRED TO WRAP UP THE LIQUIDATION. THERE IS A NOTE ON THE SYSTEM STATING THAT THE ACCOUNT HAS BEEN REVIEWED AND THAT NO REFUND IS BEING ISSUED BECAUSE THE AMOUNT IS NEEDED AFTER REVIEWING THE K-1S AND RETURN. | AN EMAIL (4/26/21) HAS BEEN SENT THE BUREAU OF INDIVIDUAL TAXES ASKING FOR ANOTHER REVIEW OF THE ACCOUNT. AGAIN, THIS OFFICE REVIEWED THE ACCOUNT COULD DETERMINE WHY THE NON-RESIDENT WITHHOLDING AMOUNT WOULD BE NEEDED. A REPLY (4/27/21) WAS RECEIVED FROM BIT. THE ORIGINALLY DETERMINATION HAS BEEN REVERSED AND THE RETURN AND REFUND HAVE BEEN PROCESSED. THE REFUND IS CURRENTLY IN REVIEW. THERE CASE WILL REMAIN ONLY UNTIL THIS OFFICE CAN ENSURE THE REFUND HAS BEEN ISSUED.<br><br>A TELEPHONE CALL (5/7/21) HAS BEEN PLACED TO THE REPRESENTATIVE IN AN ATTEMPT TO ADVISE ABOUT THE STATUS OF THE REQUESTED REFUND. A VOICEMAIL HAS BEEN LEFT. THIS OFFICE WILL AWAIT A RETURN CALL.<br><br>NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED. AS A RESULT, THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THERE IS NO RECORD OF THE REPRESENTATIVE OR ANY OTHER INDIVIDUAL FROM THE ENTITY CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE TELEPHONE CALL PLACED OUT ON (5/7/21). A SECOND ATTEMPT (5/14/21) WAS MADE TO SPEAK WITH THE REPRESENTATIVE. THE PHONE RANG AND THEN DISCONNECTED. CLOSING CASE |
| 2021-508 | THIS OFFICE RECEIVED A PHONE CALL ABOUT A REFUND CHECK BEING SENT WITH THE WRONG MIDDLE INITIAL ON IT. I SENT FOR A STOP PAY CANCEL AND REISSUE.   | BIT REISSUED ANOTHER CHECK AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-509 | THIS OFFICE RECEIVED A PHONE CALL ABOUT A TAXPAYER FILING 2 SEPARATE RETURNS AND SENDING 2 PAYMENTS BY MISTAKE BECAUSE ON THE FIRST TURN HE DID NOT ENTER HIS SPOUSE'S INFO. TAXPAYER WILL CONTACT ME IN A MONTH IF THEY DID NOT RECEIVE THEIR REFUND AS IT WAS JUST FILED YESTERDAY.  | PAYMENT HAS BEEN REFUNDED AND TAXPAYER HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-510 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THEIR CORRESPONDENCE FOR TAX YEAR 2019 NOT BEING REVIEWED YET.  | BIT REVIEWED THE CORRESPONDENCE AND ADJUSTED THE FIGURES BACK TO THE ORIGINAL FIGURES. TAXPAYER HAS BEEN NOTIFIED AN ADDITIONAL REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-511 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND.  | I GAVE THE DATE THE STATE REFUND WAS DIRECT DEPOSITED AND ALSO THE IRS ADVOCATE NUMBERS AS THAT IS THE REFUND THEY WERE CONCERNED ABOUT.   |
| 2021-512 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HER 2020 REFUND NOT BEING RECEIVED YET.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-513 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAX PREPARER OF THE TAXPAYERS REGARDING THE CARRY FORWARD CREDIT REQUESTED ON THE INCOME TAX RETURN. THE PREPARER SAYS THAT HE WENT ON THE DEPARTMENT AUTOMATED SYSTEM AND IT APPEARED THAT THE TAXPAYERS ARE ONLY RECEIVED CREDIT FOR THE ESTIMATED PAYMENTS REMITTED. A REVIEW OF THE ACCOUNT SHOWS THAT THERE UNRESOLVED ISSUED WITH THE TWO PREVIOUS TAX YEARS. FOR ONE OF THE YEARS, A REQUEST WAS MADE FOR ALL K-1'S ISSUED TO THE TAXPAYERS. THERE IS RECORD OF CORRESPONDENCE BEING RECEIVED BUT IT DOES NOT APPEAR THAT IT BEEN REVIEWED. | <p>THE STATUS OF THE ACCOUNT AND THAT THE TWO PREVIOUS TAX YEARS ARE STILL UNDER REVIEW WAS EXPLAINED TO THE PREPARER. A EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED. EXCHANGE CONTACT INFORMATION WILL THE PREPARER.</p> <p>AN EMAIL (4/27/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE YEARS IN QUESTION HAVE BEEN PROCESSED. THE CARRY FORWARD CREDIT IS NOW AVAILABLE TO BE CLAIMED ON THE INCOME TAX RETURN THAT IS CURRENTLY BEING PREPARED. A REFUND IS BEING IS ALSO BEING ISSUED AS THERE IS A CARRY FORWARD CREDIT AMOUNT THAT HAD NOT BEEN CLAIMED ON ONE OF THE RETURNS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN ENSURE THAT REFUND HAS BEEN ISSUED. A TELEPHONE CALL (5/7/21) WAS PLACED OUT TO THE CPA WITH A VOICEMAIL BEING LEFT.</p> <p>THERE IS NO RECORD OF RECEIVING A RESPONSE FROM THE CPA. NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED. AGAIN, A REFUND IS BEING ISSUED BECAUSE THERE WAS A CARRY OVER CREDIT AMOUNT THAT WAS NOT CLAIMED ON A PREVIOUS YEAR'S TAX YEAR. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-514 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' TAX PREPARER CONCERNING THE CARRY FORWARD CREDIT AMOUNT AVAILABLE TO BE CLAIMED ON THE INCOME TAX RETURN. THE PREPARER SAYS THAT THE AUTOMATED SYSTEM DOES NOT APPEAR TO SHOW THAT THERE IS NO CREDIT AVAILABLE TO BE CLAIMED. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS AN ACCOUNT AVAILABLE. THE TAX RETURN HAS BEEN REVIEWED AND IT DOES NOT APPEAR THAT THERE ARE ANY OUTSTANDING CONCERNS.   | THE STATUS OF THE ACCOUNT WAS EXPLAINED TO THE PREPARER. THE AVAILABLE CARRY OVER CREDIT AMOUNT WAS GIVEN. IT WAS ALSO STATED THAT THE ACCOUNT WAS RECENTLY ADJUSTED AND IT IS UNKNOWN WHEN THE AUTOMATED SYSTEM IS UPDATED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.  |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-515 | THIS OFFICE RECEIVED A PHONE CALL ABOUT NOT RECEIVING HER 2020 REFUND THAT WAS FILED IN JANUARY.  | TAXPAYER SENT THE APPROPRIATE DOCUMENTATION FOR THE KIDS CLAIMED ON SCHEDULE SP AND BIT PROCESSED THE REFUND. TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-516 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER THAT AN AMENDED INCOME TAX RETURN. IT WAS TO BE MAILED BY A CERTAIN DATE AND THERE ARE NO UPDATES. NO RECORD COULD BE FOUND OF AN AMENDED RETURN BEING FILE. THE RETURN ON THE SYSTEM WAS FILED REPORTING A LIABILITY THERE IS NO RECORD OF A PAYMENT BEING REMITTED. | A TELEPHONE CALL (4/22/21) WAS PLACE OUT TO THE TAXPAYER WITH A VOICEMAIL BEING LEFT. THIS OFFICE WILL AWAIT A RETURN CALL. IT IS UNKNOWN THE ASSISTANCE THAT CAN BE PROVIDED. AGAIN, THERE IS NO RECORD OF AN AMENDED RETURN OR A REFUND WAITING TO BE ISSUED.<br><br>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF THE TAXPAYER RETURNING THE VOICEMAIL PREVIOUSLY LEFT. ADDITIONALLY, THERE IS NO RECORD OF THE TAXPAYER CONTACTING OR THE DEPARTMENT. AS STATED ABOVE, IT APPEARS SEEKING ASSISTANCE WITH HER FEDERAL TAXES. THIS OFFICE WILL CONTINUING ASSISTING THE TAXPAYER. CLOSING CASE. |
| 2021-517 | THIS OFFICE RECEIVED A PHONE CALL ABOUT A PAYMENT BEING TAKING FROM HER BANK ACCOUNT TO PAY HER TAXES. TAXPAYER WILL SEND A COPY OF HER RETURN AS SHE IS STATING IT IS DIFFERENT FROM WHAT WE RECEIVED.   | TAXPAYER HAD MISCOMMUNICATION WITH HER CPA AND NOW UNDERSTOOD THAT THE PAYMENT WAS CORRECT.  |
| 2021-518 | THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.   | I CALLED THE TAXPAYER AND LEFT A VOICEMAIL THAT IF THEY NEED A COPY EMAILED BACK TO PLEASE GET BACK TO ME. TAXPAYER HAD AN EQUALS RETURN FOR THE 2020 PA TAXES.  |
| 2021-519 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE 2020 TAX REFUND.  | TAXPAYER WAS NOTIFIED THAT HIS REFUND HAS BEEN PROCESSED AND HE SHOULD RECEIVE IT IN 3-4 WEEKS.  |
| 2021-520 | THIS OFFICE RECEIVED A PHONE CALL ABOUT DISAGREEING ABOUT THE BALANCE HE HAS WITH PA.   | TAXPAYER DISAGREED WITH HIS UE BEING DISALLOWED BECAUSE EVEN THOUGH HE RECEIVED A REIMBURSEMENT FOR TRAVEL, THE REIMBURSEMENT DID NOT COVER ALL THE EXPENSES. I EXPLAINED THAT ANY REIMBURSEMENT THAT IS GIVEN, THE REMAINING AMOUNT STILL CANNOT BE OFFSET PER THE UE INSTRUCTIONS.   |
| 2021-521 | THIS OFFICE RECEIVED TAXPAYER REQUEST FOR ASSISTANCE BY EMAIL IN REGARDS TO MISTAKENLY CLAIMING USE TAX ON HIS PA RETURN. TAXPAYER SENT IN CORRESPONDENCE THAT HAS NOT BE REVIEWED YET BY BIT.  | BIT MADE THE ADJUSTMENT AND THE TAXPAYER HAS BEEN NOTIFIED THAT NOTHING IS NOW DUE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-522 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER. THE TAXPAYER SAYS THAT SHE WAS INFORMED THAT JOINT INCOME TAX RETURNS WERE FILED WITH HER LISTED HOWEVER THEY WERE NOT FILED HER OR WITH HER KNOWLEDGE. ADDITIONALLY, SHE SAYS THAT NONE OF THE ECONOMIC IMPACT (STIMULUS) PAYMENTS OR RECOVERY REBATE FUNDS. THE TAXPAYER SAYS THAT SHE IS RISK OF LOSING HER HOME BECAUSE SHE RECENTLY RECEIVED AN EVICTION NOTICE. THIS OFFICE CAN ONLY PROVIDE LIMITED ASSISTANCE TO THE TAXPAYERS THE STIMULUS PAYMENTS ARE A FEDERAL ISSUE. THERE ARE NOTES ON THE SYSTEM SHOWING ON THE SYSTEM THAT REFUND REQUESTED ON TAX RETURN WAS OFFSET TO THE DEPARTMENT OF PUBLIC WELFARE. THE TAXPAYER WOULD NOT BE ENTITLED TO THE STATE REFUND AS SHE EARNED NO TAXABLE INCOME. | A RETURN TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYERS AND IT WAS EXPLAINED THAT SHE WOULD NEEDS TO SPEAK WITH THE FEDERAL IRS REGARDING STIMULUS PAYMENT ISSUES. THE TAXPAYERS SAYS DID SPEAK WITH SOMEONE FROM THE IRS BUT THE INDIVIDUALLY WAS NOT HELPFUL AND ONLY GAVE LIMITED INFORMATION. THE PAYMENTS WERE WITHHELD TO BE APPLIED TOWARDS OUTSTANDING OBLIGATIONS. THE FEDERAL ADVOCATE'S NUMBER WAS GIVEN BUT IT IS EXPLAINED IT WAS UNKNOWN IF THE OFFICE COULD PROVIDE ASSISTANCE. LASTLY, INFORMATION WAS GIVEN TO THAT COULD POSSIBLY ASSIST WITH HER HOUSING SITUATION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.  |
| 2021-523 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2020 REFUND.   | TAXPAYER WAS NOTIFIED THE REFUND WAS PROCESSED THE PREVIOUS DAY AND TO EXPECT THE PAPER CHECK IN THE NEXT COUPLE WEEKS.  |
| 2021-524 | THIS OFFICE RECEIVED A FORM 8379, INJURED SPOUSE ALLOCATION THROUGH THE MAIL. THE 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. THIS OFFICE IS ONLY ABLE TO ASSIST WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE TAXPAYERS FILING A PA INCOME TAX RETURN. THE RETURN HAS BEEN FILED REQUESTING A REFUND THROUGH TAX FORGIVENESS. THE FORGIVENESS AND REFUND IS CURRENT UNDER REVIEW.   | THIS OFFICE WILL ATTEMPT TO RETURN THE FEDERAL FORM TO THE TAXPAYERS SO THAT IT CAN BE SUBMITTED TO THE CORRECT ADVOCATE OFFICE. ASSISTANCE WILL BE GIVEN IF IT IS NEEDED TO CONTINUE THE PROCESSING OF THE PA RETURN.<br><br>A LETTER DATED (4/30/21) IS BEING SENT TO THE TAXPAYERS ALONG WITH THE FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION SO THAT IT CAN BE FORWARDED TO THE FEDERAL OFFICE OF TAXPAYERS' RIGHTS ADVOCATE. ADDITIONALLY, A REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE TAX FORGIVENESS CREDIT TO BE REVIEWED. THERE IS RECORD OF THE TAXPAYERS OF SUBMITTING THEIR CHILDREN'S INFORMATION AFTER A REVIEW WAS MADE FOR A PREVIOUS YEAR. THE EMAIL BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES IS DATED (4/27/21). THIS OFFICE WILL AWAIT A REPLY.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ASSISTANCE OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-525 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO SUBMITTING A 2021 ESTIMATED PAYMENT BY MISTAKE AND NOW WANTING THE MONEY TO BE REFUNDED.  | BIT SUCCESSFULLY REFUNDED THE PAYMENT AND THE CPA WAS NOTIFIED.  |
| 2021-526 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HIS CLIENT'S 2019 FIDUCIARY RETURN NOT BEING PROCESSED YET.   | BIT PROCESSED THE 2019 REFUND AND THE CPA HAS BEEN NOTIFIED.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-527 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN INHERITANCE TAX BALANCE.  | I HAD AN INHERITANCE TAX MANAGER REACH OUT TO THE TAXPAYER AND THE TAXPAYER IS SENDING THE APPROPRIATE DOCUMENTATION TO THEM.  |
| 2021-528 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYERS THROUGH THE MAIL. THE TAXPAYERS ARE DISPUTING THE LIABILITY CURRENT SHOWING ON THE ACCOUNT. NOTES ON THE SYSTEM APPEAR TO SHOW THAT THE LIABILITY IS THE RESULT OF AN ADJUSTMENT TO INCREASE THE MR. TAXPAYER'S W-2 WAGES TO THE MEDICARE AMOUNT. THE ADJUSTMENT WAS MADE BECAUSE THERE IS A DIFFERENCE BETWEEN THE STATE AND MEDICARE AMOUNT. MR. TAXPAYER SAYS THAT THE DIFFERENCE IN THE AMOUNT IS NON-TAXABLE SICK PAY. THERE IS CORRESPONDENCE THAT ALREADY BEEN SUBMITTED BUT IT DOES NOT APPEAR THAT IT HAS BEEN REVIEWED. | AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING THAT ALL INFORMATION BE SUBMITTED TO DETERMINED WHAT IS THE CORRECT TAXABLE AMOUNT.<br><br>THE EMAIL IS BEING SENT ON 4/28/21. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE TAXPAYERS SUBMITTED ENOUGH INFORMATION TO REASONABLE ASSUME THAT THE DIFFERENCE BETWEEN THE MEDICARE AND STATE WAGE IS 3RD PARTY SICK PAY AND NOT TAXABLE. THE ORIGINALLY REPORTED WAGE AMOUNT IS NOT BEING ACCEPTED. THE ADJUSTMENT REVERSED THE LIABILITY. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT T HIS TIME. CLOSING CASE. |
| 2021-529 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA ASKING FOR THE EIN NUMBER FOR TWO CHECKS AS THE ENTITY HAS A LONG NAME AND A COUPLE THAT ARE VERY SIMILAR.  | I GAVE THE CPA THE EIN SO SHE CAN APPLY THE MONEY TO THE CORRECT TRUST.  |
| 2021-530 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY. THE CPA IS CONTENDING THAT BOTH TAXPAYERS WERE ELIGIBLE FOR A RESIDENT CREDIT. PER REVIEW, THE CPA MADE AN ERROR ON THE GL RESIDENT CREDIT. THE CPA WILL CORREC AND SEND TO MY ATTENTION.  | RESIDENT CREDITS WERE APPROVED FOR BOTH TAXPAYERS. NO BALANCE DUE.   |
| 2021-531 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING AM ESTIMATED PAYMENT THAT HAS BEEN SUBMITTED BY CHECK. THE TAXPAYER SAYS THAT THE PAYMENT WAS PLACED IN THE MAIL AT THE BEING ON THE MONTH HOWEVER IT DOES APPEAR THAT THE PAYMENT HAS BEEN CASHED. A REVIEW OF THE ACCOUNT DOES NOT APPEAR THAT THE PAYMENT HAS BEEN CREDITED TO THE ACCOUNT. IT HAS BEEN TAKING ADDITIONAL TIME FOR THE DEPARTMENT TO PROCESS PAYMENTS AND OTHER CORRESPONDENCES MAILED BY TAXPAYERS.   | THE TAXPAYER COULD NOT SAY WHETHER THE PAYMENT HAS BEEN CASHED BY THE DEPARTMENT. IT WAS EXPLAINED THAT IT HAS BEEN LONGER TO PROCESS CHECKS AND OTHER PAYMENTS. THE GENERAL TIMEFRAME WAS ALSO GIVEN AND IT WAS ASKED TO ALLOW MORE THAN TO RECEIVE CREDIT FOR THE PAYMENT. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.  |
| 2021-532 | THIS OFFICE RECEIVED A TAXPAYER ASSISTANCE REQUEST IN REGARDS TO PENALTIES AND INTEREST THEY RECEIVED FROM THE SALE OF A RENTAL PROPERTY LATE IN 2019.   | TAXPAYER WAS GIVEN THE OPPORTUNITY TO SEND A REV-1630 TO ME OR TO FILE AN APPEAL. TAXPAYER DECIDED TO PAY THE BALANCE SO THE ACCOUNT WOULD BE CLOSED.  |
| 2021-533 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO MAKING A DOUBLE PAYMENT ON HER 2020 TAX RETURN.  | THE 2ND PAYMENT IS BEING REFUNDED AND THE TAXPAYER HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-534 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE ON THE 2019 RETURN. WILL FORWARD MESSAGE TO BIT.   | REFUND SYSTEM APPROVED 05/18/21.   |
| 2021-535 | THIS OFFICE RECEIVED THE FED FORM 8857 FOR INNOCENT SPOUSE RELIEF. WILL CONTACT TAXPAYER TO RESUBMIT CORRECT FORM.  | LVM TO SEND CORRECT IS PACKET. NO RESPONSE. CLOSING CASE, SENT LETTER WITH CORRECT PA8857 PACKET.  |
| 2021-536 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAX PREPARER QUESTIONING THE OFFSET OF THE 2019 RETURN TO THE 2018 LIABILITY. TAX PREPARER SENT PROOF OF WITHHOLDINGS FOR THE 2018 TAX YEAR. WILL FORWARD TO BIT FOR REVIEW.   | REFUND IS TREASURY WARRANTED 04/21/21.   |
| 2021-537 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR. WILL CALL TAXPAYER TO ADVISE TO REDIRECT TO THE IRS.   | LVM TO REDIRECT TO THE IRS.  |
| 2021-538 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO BALANCES SHE HAS WITH HER DECEASED HUSBAND. TAXPAYER WILL FILL OUT AN INNOCENT SPOUSE FORM AND SEND IT BACK TO ME.  | TAXPAYER HAS NEVER SENT THE INFORMATION AS REQUESTED, HOWEVER THERE ARE NOTES ON THE ACCOUNT THAT THE TAXPAYER HAS REQUESTED A DEFERRED PAYMENT PLAN. I WILL REOPEN THE CASE IF THE TAXPAYER CONTACTS ME AGAIN AND WANTS TO GO FORWARD WITH AN INNOCENT SPOUSE FILING.   |
| 2021-539 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS PTRR CLAIM STILL NOT ON THE SYSTEM. I WILL CHECK WITH BIDM TO SEE THEIR BACKLOGS AND GET BACK TO THE TAXPAYER.  | I CALLED AND LET THE TAXPAYER KNOW THE CLAIM IS NOW ON THE SYSTEM.<br><br>PTR PROCESSED THE REBATE.  |
| 2021-540 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER ABOUT NOT RECEIVING THEIR 2020 REFUND.  | I HAD THE RETURN PROCESSED BUT LETTERS ARE BEING SENT FOR A POSSIBLE AOPC AND DHS OFFSET. I SENT AN EMAIL TO THE TAXPAYER OUTLINING THE OPTIONS 5/6<br><br>TAXPAYER ELECTED TO STAY AS A JOINT RETURN. BIT PROCESSED THE REFUND AND THE MONEY OFFSET TO THE DEPARTMENT OF HUMAN SERVICES. TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-541 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE REFUND REQUESTED FOR THE TAX YEAR. A REVIEW OF ACCOUNT SHOWS THAT IDENTIFY THEFT CONTENTION AND IDENTIFY VERIFICATION LETTER WAS SENT. NOTES ON THE SYSTEM STATE THAT THE VERIFICATION QUIZ BUT FAILED. MR. TAXPAYER IS REFUSING TO SUBMIT THE ID VERIFICATION INFORMATION BUT HE SAYS THAT HE HAS NOT BEEN GIVEN THE EXACT REASON FOR THE TRIGGER AND FEELS REQUESTING THE INFORMATION IS AN INVASION OF HIS PRIVACY. ADDITIONALLY, HE SAYS THAT THE RETURN HAS BEEN FILED FOR A NUMBER OF YEARS WITH NO ISSUES. | IT WAS EXPLAINED THAT THERE ARE VARIOUS REASON WHY THE ACCOUNT WAS TRIGGER BY THE DEPARTMENT. IT IS ADVISE THAT IS UNKNOWN IF THE REFUND COULD BE PROCESSED WITHOUT THE DOCUMENT HOWEVER THE FRAUD DETECTION AND ANALYSIS UNIT WOULD BE CONTACTED TO DETERMINE IF SOMETHING ADDITIONAL CAN BE DONE TO PROCESS THE RETURN AND REFUND. FDAU WAS CONTACT AND AFTER REVIEW THE REFUND WAS RELEASED. A RETURN TELEPHONE CALL WAS PLACED OUT TO MR. TAXPAYER AND IT WAS STATED THAT THE REFUND HAS BEEN RELEASED. THERE IS NOTHING ADDITIONAL NEEDED TO BE DONE AT THIS TIME. PLEASE ALLOW TIME TO RECEIVE THAT REFUND. CLOSING CASE |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-542 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NOT BEING ABLE TO UNDERSTAND THE NOTICES THEY RECEIVED FOR THEIR CLIENT FOR ADJUSTMENTS IN THE PAST COUPLE TAX YEARS. | I EXPLAINED THE NOTICES TO THE CPA AND EVERYTHING IS UNDERSTOOD NOW.   |
| 2021-543 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE CARRY OVER CREDIT ON THE 2020 RETURN.  | I VERIFIED THE CARRY OVER CREDIT AND LET THE CPA KNOW THE TOTAL AMOUNT FOR THE UPCOMING TAX YEAR.                    |
| 2021-544 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE CREDIT FOR TAX YEARS 2019 AND 2020 BECAUSE OF AN ADJUSTMENT IN TAX YEAR 2018.                        | THE CPA WAS NOTIFIED OF THE ADJUSTMENT IN 2018 AND WAS GIVEN THE FINAL AMOUNT OF CARRY OVER CREDIT IN TAX YEAR 2020. |
| 2021-545 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THE CARRY OVER CREDIT FROM TAX YEAR 2018-2020.  | I GAVE UP AN UPDATE OF ALL 3 TAX YEARS AND THE CPA IS AWARE OF THE CARRYOVER CREDIT SITTING IN TAX YEAR 2020         |

From 1/1/21 to 12/31/21

| Case No | Problem | Resolution |
|---------|---------|------------|
|---------|---------|------------|

2021-546

THIS OFFICE RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN WAS FILED REPORTING A TAX LIABILITY. THERE IS NO RECORD OF A PAYMENT BEING REMITTED TO THE DEPARTMENT. THE TAXPAYER SAYS THAT A PAYMENT HAS BEEN REMITTED. THE TAXPAYER SAYS THAT SHE WAS CONFUSED BY THE NOTICE AND ANGER BY HOW THE LIABILITY IS CALCULATED AND INTEREST ADDED TO THE LIABILITY. IT WAS ASKED TO ALLOW MORE TIME FOR THE PAYMENT TO BE APPLIED TO THE ACCOUNT. THE TAXPAYER SAYS THAT THE NOTICE LISTS A LOWER AMOUNT DUE THAN THE PAYMENT SENT.

IT WAS EXPLAINED THAT THE DIFFERENCE IN THE CALCULATED LIABILITY MAY BE DUE TO THE PA WITHHOLDING AMOUNT WITH THE CENTS WERE LISTED INSTEAD OF THE WHOLE NUMBER. THE TAXPAYER SAID THAT THERE WERE NO INSTRUCTIONS STATING THAT ONLY WHOLE NUMBERS SHOULD BE USED. ADDITIONALLY, PATH SOFTWARE ACCEPTED THE CENTS FIGURE. IT WAS STATED THAT IT IS THE TAXPAYER'S RESPONSIBILITY TO ENSURE THAT HE OR SHE IS INPUTTING THE INFORMATION CORRECTLY. THE TAXPAYER IS REQUESTING A REFUND. IT WAS EXPLAINED THAT IT CAN NOT BE CONFIRMED IF A REFUND CAN BE PROCESSED DUE THE AMOUNT. THE EMAIL WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES TO DETERMINE IF THE REQUEST CAN BE HONORED. LASTLY, THE TAXPAYER SAYS THAT THE PREVIOUS REPRESENTATIVE SHE SPOKE WITH SAID THAT A REFUND WOULD BE ISSUED TO POSSIBLY END THE CALL.

ADDITIONAL WAGE INFORMATION WAS FOUND SHOWING IN THE W-2 REPOSITORY. ADDING THE WAGE INFORMATION TO THE INCOME ALREADY REPORTED ON THE RETURN MAKES THE TAX DUE AMOUNT TO THE PAYMENT REMITTED BY THE TAXPAYER. THERE WILL BE NO OVERPAYMENT AFTER THE ADJUSTMENT. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE CHANGE TO BE MADE. THE TAXPAYER WILL BE NOTIFIED AFTER THE REPLY FROM BIT.

THE EMAIL IS BEING SENT (4/28/21).

PER THE RESPONSE FROM BIT, A REFUND OF THE CENTS WILL BE ISSUED ONCE THE PAYMENT IS CREDITED TO THE AMOUNT. THE PAYMENT IS NOT REFLECTED AS OF (5/6/21). THE ISSUED OF THE MYPATH SOFTWARE ACCEPTING TAXPAYERS INPUTTING CENTS HAS BEEN FORWARDED FOR ADDITIONAL REVIEW. A EMAIL ADVISE OF THE REFUND AS BEEN SENT TO THE TAXPAYER. THIS CASE WILL REMAIN OPEN UNTIL IT CAN BE DETERMINED THAT THE PAYMENT HAS BEEN APPLIED AND THE REFUND ISSUED.

ANOTHER TELEPHONE CALL WAS RECEIVED FROM THE TAXPAYER. THE TAXPAYER SAID THAT SHE WAS CONCERNED BECAUSE THERE IS NO RECORD OF THE CHECK PAYMENT BEING CASHED. IT WAS EXPLAINED THAT THERE IS A DELAY WITH THE DEPARTMENT PROCESSING CHECKS AND OTHER PAYMENTS. AN EMAIL (5/27/21) WAS SENT EXPLAINING THE CURRENT TIMEFRAME.

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-547 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER REGARDING A LIEN FILED BY THE DEPARTMENT. IN THE VOICEMAIL, THE TAXPAYER SAYS THAT THE LIEN HAS BEEN FILED AGAINST HER FORMER SPOUSE HOWEVER THE LIEN WAS PLACED ON HER PROPERTY. SHE SAYS THAT THE FORMER SPOUSE IS NOT ON THE HOME'S DEED AND LONGER LIVES IN THE HOME. SHE WANTS TO KNOW IF SHE IS REQUIRED TO SATISFY THE LIEN. THE INCOME TAX RETURN WAS FILED JOINT AND REPORTING A LIABILITY. THERE IS NO RECORD OF A PAYMENT BEING REMITTED.                                    | A RETURN TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER. THE TAXPAYER REITERATED THE SAME INFORMATION LEFT IN THE VOICEMAIL. THE TAXPAYER WENT ON TO SAY THAT HER ADDRESS WAS USED BECAUSE THE FORMER SPOUSE LIVED WITH HER FOR APPROXIMATELY FOUR MONTHS. THE LIEN WAS DISCOVERED AS SHE IS IN THE PROCESS OF REFINANCING. IT WAS EXPLAINED THAT THIS OFFICE DOES NOT HAVE THE AUTHORITY TO REMOVE LIENS. SHE WOULD NEED TO SPEAK WITH THE OFFICE OF CHIEF COUNSEL OR THE BOARD OF APPEALS. THE INFORMATION FOR BOTH AREAS WITH WAS GIVEN. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.   |
| 2021-548 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYER SAYS THAT HE HAS CONTACTED THE DEPARTMENT ON MULTIPLE OCCASIONS SAYS THAT HE HAS BEEN TOLD THAT THE RETURN IS UNDER REVIEW OR STILL BEING PROCESSED. HE SAYS THAT CAN NOT OBTAIN ANY ADDITIONAL INFORMATION. A REVIEW OF THE ACCOUNT SHOWS THAT THE ACCOUNT IS ONLY STILL UNDER REVIEW. THERE ARE NO NOTES STATING THAT ADDITIONAL INFORMATION IS BEING REQUEST AT THIS TIME. | <p>A RETURN CALL WAS PLACED OUT TO MR. TAXPAYER (4/21/21) AND IT WAS EXPLAINED THAT THIS OFFICE COULD NOT SEE THAT THE DEPARTMENT IS REQUESTING ANY INFORMATION AT THIS TIME. IT WAS EXPLAINED THAT AN REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE REVIEWED.</p> <p>AN EMAIL (4/28/21) IS BEING SENT TO THE SPECIAL CREDITS AREA ASKING FOR SOMEONE TO RETURN AND PROCESS THE RETURN IF POSSIBLE.</p> <p>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN REVIEWED AND RELEASED. THE SPECIAL CREDIT AMOUNT HAS BEEN VERIFIED. THIS CASE WILL REMAIN OPEN UNTIL IT CAN BE DETERMINED WHETHER OR NOT A REFUND WILL BE ISSUED.</p> <p>THIS OFFICE RECEIVED A TELEPHONE CALL (5/11/21) MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND. A RETURN CALL (5/11/21) HAS BEEN PLACED OUT TO MR. TAXPAYER WHERE IT WAS EXPLAINED THAT RETURN AND REFUND HAVE BEEN ACCEPTED. THE REFUND SHOULD BE RECEIVED SHORTLY.</p> <p>THE NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED BY DIRECT DEPOSIT. A TELEPHONE WAS PLACED OUT TO MR. TAXPAYER (5/18/21) TO ADVISE OF THE REFUND. MR. TAXPAYER SAID THAT HE COULD SEE THE REFUND REFLECTED IN THE BANKING ACCOUNT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-549 | THIS OFFICE RECEIVED THE REV-556 FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND FOR THE 2019 TAX YEAR. CORRESPONDENCE WAS RECEIVED 12//20 BUT NOT REVIEWED. WILL SEND MESSAGE TO BIT TO REVIEW.  | REFUND TREASURY WARRANTED 04/23/21, HOWEVER TAX FORGIVENESS DENIED DUE TO TOTAL HOUSEHOLD INCOME. LVM ADVISING SMALL REFUND APPROVED.  |
| 2021-550 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL.  | TAXPAYERS ARE FROM SOUTH CAROLINA AND HAVE NO RECORD OF EVER FILING IN PA. I CALLED THE NUMBER LISTED ON THE FORM BUT WHEN I TALKED TO THE TAXPAYER THEY HUNG UP ON ME. IF THEY CALL BACK I WILL TRY TO SEND THE FORMS BACK TO THEM.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-551 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL.   | TAXPAYERS RETURN WAS ALREADY PROCESSED AND THE TAXPAYER WAS NOTIFIED THE REFUND DID NOT OFFSET AND IS BEING REFUNDED VIA DIRECT DEPOSIT.   |
| 2021-552 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL.   | TAXPAYER WAS A RESIDENT OF SOUTH CAROLINA AND HAS NEVER FILED A TAX RETURN WITH PA. I EMAILED THE INJURED SPOUSE CLAIM BACK TO THE TAXPAYER AND GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS FOR SOUTH CAROLINA.   |
| 2021-553 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL. I CALLED THE TAXPAYER AND ASKED FOR THE TAXPAYER TO SEND ME SOMETHING IN WRITING IN REGARDS TO WHO WOULD BE CLAIMING THE KIDS AND ALSO COPIES OF THE SSN'S AND BIRTH CERTIFICATES.  | TAXPAYER NEVER SENT IN REQUESTED ITEMS BUT PER SYSTEM RULES AFTER 90 DAYS THE SUSPENSION AUTOMATICALLY RELEASES AND TAXPAYER RECEIVED HER REFUND.  |
| 2021-554 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A PETITION SENT TO THE BOA.   | THIS CASE HAS BEEN RESOLVED BY THE BOARD OF APPEALS.   |
| 2021-555 | THE OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S CPA REGARDING A REFUND CHECK SENT TO THE TAXPAYER'S SPOUSE. THE CPA SAYS THAT THE SPOUSE IS NOW DECEASED AND WOULD LIKE THAT THE ESTIMATED PAYMENTS THAT HELP CREATE THE SPOUSE'S OVERPAYMENT TRANSFERRED TO THE TAXPAYER'S ACCOUNT. A REVIEW OF THE TAXPAYER'S RETURN SHOWS THAT CARRY OVER CREDIT WAS CLAIMED ON HER AND NOT THE SPOUSE'S RETURN. AN ADJUSTMENT WAS MADE TO INCLUDE THE CARRY OVER CREDIT ON THE SPOUSE'S RETURN. | <p data-bbox="1106 821 1969 1010">AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES SEEKING ASSISTANCE. BOTH ACCOUNTS HAVE BEEN REVIEWED. A STOP PAY HAS BEEN COMPLETED ON THE REFUND ISSUED UNDER THE SPOUSE'S ACCOUNT. THE ESTIMATED PAYMENTS HAVE BEEN TRANSFERRED TO THE TAXPAYER'S ACCOUNT BASED ON THE REV-459B. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT ALL ADJUSTMENTS HAVE BEEN FINALIZED.</p> <p data-bbox="1106 1041 1969 1251">A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT CHANGES TO BOTH THE TAXPAYER AND HER SPOUSE'S ACCOUNT ARE NOW COMPLETE. THEREFORE NO OTHER ADJUSTMENTS ARE NECESSARY AT THIS TIME. THE REQUESTED/EXPECTED OVERPAYMENT HAS PROCESSED FOR THE TAXPAYER. THE OVERPAYMENT WAS ASKED TO BE AVAILABLE AS A CARRY OVER CREDIT. THE SPOUSE'S PA-40 HAS BEEN ADJUSTED TO BE AN EQUAL RETURN. THE CPA WILL BE NOTIFIED OF THE ADJUSTMENTS AND CURRENT STATUS OF BOTH ACCOUNTS.</p> <p data-bbox="1106 1283 1969 1453">A TELEPHONE CALL (6/2/21) HAS BEEN PLACED OUT TO THE CPA EXPLAINING THE STATUS OF BOTH THE TAXPAYER'S AND DECEASED SPOUSE'S ACCOUNT. THE REQUESTED CARRY OVER CREDIT IS NOW AVAILABLE TO BE TAXPAYER SUBSEQUENT TAX YEAR. ADDITIONALLY, A SMALL REFUND IS BEING SENT TO THE TAXPAYER BY MAIL. THERE IS NOTHING ADDITIONAL NEEDS AT THIS TIME. CLOSING CASE.</p> |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-556 | <p>THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYERS THROUGH THE MAIL. THE TAXPAYERS ARE DISPUTING THE LIABILITY SHOWING ON THEIR ACCOUNT. A LETTER AND TWO CANCELLED CHECKS HAVE BEEN SUBMITTED BECAUSE THE TAXPAYER BELIEVE THAT THEY ARE NOT RECEIVING CREDIT FOR THE ESTIMATED PAYMENTS SUBMITTED. THERE ARE NOTES ON THE SYSTEM STATING THAT THE INCOME TAX RETURN WAS ORIGINALLY POSTED AN INCORRECT ACCOUNT NUMBER BECAUSE THE SOCIAL SECURITY NUMBER WAS UNCLEAR. AN EXAMINER HAS SINCE TRANSFER TO RETURN TO CORRECT ACCOUNT NUMBER. THE ESTIMATED PAYMENTS WERE POSTED CORRECTLY. THERE IS A OVERPAYMENT BUT IT WAS BEEN REDUCED AS ESTIMATED UNDERPAYMENT PENALTY IS BEING ASSESSED. THERE IS NO RECORD OF REV-1630 BEING BY THE DEPARTMENT. IT CAN BE SUBMITTED IF THE PENALTY WANTS TO BE DISPUTED.</p> | <p>THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THIS OFFICE WITH ATTEMPT CONTACT THE TAXPAYERS AND ADVISE THEM OF THE CHANGES TO THE ACCOUNT.</p> <p>A TELEPHONE CALL WAS PLACE OUT TO THE TAXPAYERS. A VOICEMAIL WAS LEFT. IN THE VOICEMAIL, IT WAS EXPLAINED THAT THE ISSUE HAS BEEN RESOLVED. THE RETURN WAS ORIGINALLY PUT ON THE SYSTEM UNDER AN INCORRECT ACCOUNT NUMBER. THE DATA ENTRY ERROR HAS BEEN CORRECTED. A REFUND IS BEING ISSUED AS REQUESTED. CLOSING CASE.</p>   |
| 2021-557 | <p>THIS OFFICE RECEIVED A CALL FROM A TAXPAYER IN REGARDS TO A NON FILER NOTICE FOR A BUSINESS THAT WAS HER EX-HUSBANDS.</p>  | <p>I HAD THE TAXPAYER EMAIL ME THE INFORMATION WHICH I THEN FORWARDED TO THE COLLECTIONS DEPARTMENT. THEY THEN GOT IN CONTACT WITH THE TAXPAYER TO HELP HER GOING FORWARD.</p>  |
| 2021-558 | <p>THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR, WILL CALL TAXPAYERS TO ADVISE TO REDIRECT.</p>  | <p>SPOKE TO THE TAXPAYER AND ADVISED TO MAIL FOR TO THE IRS, GAVE ADDR.</p>   |
| 2021-559 | <p>THIS OFFICE RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE ON THE FORM. THE 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS A OFFICE WITHIN THE PA DEPARTMENT OF REVENUE THAT CAN SEEK TAXPAYER WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS NO RECORD OF EITHER TAXPAYER ANYWHERE ON THE SYSTEM</p>   | <p>THE TAXPAYER'S MAILING ADDRESS IS UNKNOWN HOWEVER THERE IS A TELEPHONE NUMBER LISTED ON THE FORM. AN ATTEMPT WILL BE MADE TO CONTACT THE TAXPAYERS TO DETERMINE IF THEY WOULD LIKE THE 8379 RETURNED.</p> <p>A TELEPHONE WAS PLACED OUT TO THE TAXPAYERS (5/2/21). A VOICEMAIL WAS UNABLE TO BE LEFT. ANOTHER ATTEMPT WILL BE MADE TO SPEAK WITH THE TAXPAYERS.</p> <p>AN SECOND ATTEMPTED (5/10/21). A VOICEMAIL WAS UNABLE TO BE LEFT. THE AUTOMATED MESSAGE SAID THAT MRS. TAXPAYER MAILBOX WAS FULL AND NO OTHER MESSAGES COULD BE LEFT. AS STATED ABOVE, THERE IS NO RECORD OF EITHER TAXPAYER ANYWHERE ON THE SYSTEM. THEREFORE THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THIS OFFICE WILL ATTEMPT TO RETURN THE FORMS IF A CALL IS RECEIVED FROM EITHER TAXPAYER.</p> |
| 2021-560 | <p>THIS OFFICE RECEIVED THE PA 8379. WILL REVIEW THEN FORWARD TO BIT FOR PROCESSING.</p>  | <p>PER BIT, TAXPAYERS ALREADY FILED MARRIED FILING SEPARATE. NO FURTHER ADJUSTMENT NEEDED.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-561 | <p>THIS OFFICE RECEIVED A PA-8379, INJURED SPOUSE AND ALLOCATION THROUGH THE MAIL FROM THE TAXPAYERS. MR. TAXPAYER IS LISTED AS THE INJURED SPOUSE ON THE FORM. THE IS RECORD OF AN INCOME TAX RETURN FOR THE TAX YEAR IN QUESTION. THE RETURN WAS FILED REQUESTING A REFUND AFTER LISTING UNREIMBURSED EXPENSES ON A SCHEDULE UE. IT APPEARS THAT ON MR. TAXPAYER IS REPORTING INCOME AND IS CLAIMING THE EXPENSES.</p> | <p>THE PA-8379 WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES TO DETERMINE IF THE RETURN CALL BE SEPARATED AND ISSUED TO MR. TAXPAYER.</p> <p>THE EMAIL TO BIT IS BEING SENT ON 4/29/21. THE OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE ORIGINALLY FILED JOINT RETURN HAS BEEN SEPARATE BASED ON THE PA-8379 SUBMITTED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN SEE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A FOLLOW-UP EMAIL (5/19/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL OF TAXES. IT APPEARS THAT THE REFUND HAS NOT PROCESSED. THE EMAIL IS ASKING IF THERE IS ANYTHING ADDITIONAL THAT NEEDS/SHOULD BE DONE. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THERE IS A BANKRUPTCY HOLD ON THE ACCOUNT. PER THE RESPONSE FROM BIT, SUCH A HOLD PREVENTS REFUNDS/OVERPAYMENTS FROM PROCESSING. IT WAS ADVISED TO CONTACT THE BANKRUPTCY DIVISION WITHIN THE BUREAU OF COMPLIANCE. AN EMAIL (5/21/21) HAS BEEN SENT TO BANKRUPTCY FOR INSTRUCTION. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM THE BUREAU OF COMPLIANCE, THE BANKRUPTCY IT PREVENTING THE REFUND FROM BEING ISSUED. THIS OFFICE HAS ASKED FOR THE BANKRUPTCY TO BE TEMPORARILY REMOVED SO THAT THE REFUND CAN BE SENT TO TAXPAYERS. AFTER THIS OFFICE CAN BE SURE THAT THE REFUND, A REQUEST WILL BE SENT TO COMPLIANCE TO HAVE THE BANKRUPTCY REAPPLIED TO THE ACCOUNT. THIS CASE WILL REMAIN OPEN UNTIL ALL PROCESSES CAN BE COMPLETED.</p> <p>A TELEPHONE CALL (6/2/21) WAS RECEIVED FROM MR. TAXPAYER. HE CALLED INQUIRING WHETHER THERE WAS ANY ADDITIONAL INFORMATION REGARDING THE REQUESTED REFUND. PLEASE SEE ALL PREVIOUS NOTES. IT WAS EXPLAINED THAT AFTER DISCUSSIONS BETWEEN THIS OFFICE AND THE BUREAU OF COMPLIANCE (THE AREA THAT OVERSEES BANKRUPTCY), IT HAS BEEN DECIDED TO ALLOW THE REFUND TO PROCESS. THE REFUND SHOULD BE RECEIVED SHORTLY.</p> |
| 2021-562 | <p>THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR. WILL CONTACT TAXPAYER TO REDIRECT.</p>   | <p>CALLED PHONE NUMBER ON FILE, PERSON WHO ANSWERED PHONE CLAIMED TO NOT BE THE TAXPAYERS. CASE CLOSED.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-563 | THIS OFFICE RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE ON THE FORM. THE 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS A OFFICE WITHIN THE PA DEPARTMENT OF REVENUE THAT CAN SEEK TAXPAYER WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS NO RECORD OF EITHER TAXPAYER ANYWHERE ON THE SYSTEM. | THIS OFFICE WILL ATTEMPT TO RETURN THE FORM 8379 TO THE TAXPAYERS SO THAT IT CAN BE FORWARDED TO THE FEDERAL IRS.<br><br>A LETTER DATED (4/30/21) IS BEING SENT TO THE TAXPAYERS ALONG WITH RETURNING THE FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE. |
| 2021-564 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO AN APPEAL THAT WAS FILED BUT THEY NEVER HEARD ANYTHING BACK. TAXPAYER HAS NOW RECEIVED A LIEN.   | CPA SENT ME DOCUMENTATION OF THE APPEAL THAT WAS SENT IN AND NOW BOA IS GOING TO REVIEW THE CASE. CPA HAS BEEN NOTIFIED.   |
| 2021-565 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF HIS REFUND DUE TO HARDSHIP. WILL SEND MESSAGE TO FIU TO REVIEW. THE RETURN IS CURRENTLY PENDING IN FME.   | REFUND TREASURY APPROVED 05/04/21.   |
| 2021-566 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO WAS THE TAXPAYER'S 2020 RETURN RECEIVED AND HOW WOULD THEY BE NOTIFIED IF THE CARRY OVER CREDIT CORRECTLY WENT TO TAX YEAR 2021.  | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THE CARRY OVER AMOUNT REQUESTED IS NOW IN 2021.   |
| 2021-567 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BILL THE TAXPAYER RECEIVED FOR TAX YEAR 2019.   | BIT ADJUSTED THE WITHHOLDING BACK TO THE CLAIMED AMOUNT AND THE TAXPAYER HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-568 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A LETTER SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE LETTER ADVISED OF ADJUSTMENTS MADE TO THE TAXABLE BUSINESS INCOME AND THE SCHEDULE O DEDUCTION HAS BEEN REMOVED. MR. TAXPAYER SAYS THAT HE COULD NOT DETERMINE WHY THE ADJUSTMENTS HAS BEEN MADE. THERE ARE NOTES ON THE ACCOUNT. THE BUSINESS INCOME HAS BEEN INCREASED BECAUSE THE EXAMINERS SAYS THAT K-1 SUBMITTED TO DEPARTMENT REPORTS MORE INCOME THAN THE ONE SENT IN WITH THE INCOME TAX RETURN. THE SCHEDULE O DEDUCTION HAS BEEN REMOVED BECAUSE IT IS BLANK. ONLY THE CONTRIBUTION AMOUNT IS LISTED.</p> | <p>THE REASONS FOR THE ADJUSTMENTS WERE EXPLAINED TO MR. TAXPAYER. MR. TAXPAYER SAYS THAT HE UNDERSTANDS WHY THE SCHEDULE O DEDUCTION HAS BEEN REMOVED. HE SAYS THAT IS UNSURE WHY THE INFORMATION WAS NOT SAVED. THIS OFFICE REVIEWED THE K-1 ON FILE AND COULD NOT DETERMINE HOW THE ADJUSTED BUSINESS INCOME IS BEING CALCULATED. IT WAS EXPLAINED THAT A REQUESTED WOULD BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE BUSINESS INCOME TO BE REVIEWED. MR. TAXPAYERS SAYS THAT HE WILL SUBMIT INFORMATION VERIFYING THE SCHEDULE O DEDUCTIONS.</p> <p>THE EMAIL AND INFORMATION HAS BEEN RECEIVED FROM MR. TAXPAYER. THE INFORMATION WILL BE REVIEWED BEFORE A REQUEST IS SENT TO THE BUREAU OF INDIVIDUAL TAXES.</p> <p>AN EMAIL (5/20/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT AND INFORMATION BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM THE BIT, THE IT APPEARS THAT THE K-1 INCOME WAS REPORTED INCORRECTED. THE IRC SECTION 179 DEDUCTION IS BEING TAKEN TWICE. A REVIEW OF THE K-1 AND THE PA 65/20S SHOWS THAT THE DEDUCTION HAS BEEN TAKEN AT THE ENTITY LEVEL. THE INCOME ON THE K-1 ALREADY ACCOUNTS FOR THE DEDUCTION. THE SCHEDULE O DEDUCTION IS NOW BEING ALLOWED. MR. TAXPAYER WILL BE NOTIFIED OF THE RESULT.</p> <p>AN EMAIL (6/3/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING OF THE ADJUSTMENTS AND CURRENT STATUS OF THE ACCOUNT.</p> <p>A REPLY EMAIL WAS RECEIVED FROM MR. TAXPAYER THANKING THIS OFFICE FOR THE ASSISTANCE. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-569 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL ASKING FOR THIS OFFICE'S ASSISTANCE WITH A TAX MATTER. A RETURN CALL WAS PLACED OUT AND IT WAS EXPLAINED THAT ASSISTANCE IS BEING SOUGHT FOR A SALES TAX MATTER. THE INDIVIDUAL SAYS THAT THE NOTICES ARE BEING SENT FOR HIS FORMER BUSINESS. THE INDIVIDUAL SAYS THE BUSINESS HAS NOT REALIZED REVENUE SINCE 2017. ADDITIONALLY, HIS SPOUSE TOOK OWNERSHIP OF THE BUSINESS AFTER THEIR DIVORCE. | IT WAS EXPLAINED THAT THIS OFFICE DOES NOT HAVE ACCESS TO SALES TAX INFORMATION. HOWEVER IT WAS EXPLAINED THAT IF INFORMATION COULD BE FORWARDED TO THIS OFFICE THAN IT WOULD BE FORWARDED TO AN AREA THAT COULD RESEARCH THE ISSUE FURTHER. INFORMATION HAS BEEN AND WILL BE FORWARDED TO FOR FURTHER REVIEW.<br><br>AN EMAIL (4/28/2021) IS BEING SENT TO THE HARRISBURG DISTRICT OFFICE FOR ASSISTANCE. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM THE DISTRICT OFFICE, THE INDIVIDUAL WILL NEED TO SPEAKING WITH THE CUSTOMER EXPERIENCE CENTER FOR MORE ASSISTANCE. AN EMAIL WAS SENT TO THE INDIVIDUAL EXPLAINING THIS INFORMATION. A REPLY EMAIL WAS RECEIVED STATING THAT THE HE WAS ABLE TO SPEAK WITH A REPRESENTATIVE AND IS RECEIVING FURTHER GUIDANCE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-570 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY A PENALTY WAS ASSESSED. SHE MADE PAYMENT THROUGH PATH AND RECEIVED A CONFIRMATION NUMBER, HOWEVER, THE NOTICE STATES THAT THE BANK REJECTED THE PAYMENT.   | ADVISED TO GET CONFIRMATION FROM BANK AND APPEAL VIA BOA BY FILING A PETITION TO ABATE PENALTY AND INTEREST.   |
| 2021-571 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE NOTICE RECEIVED LISTS A TAX LIABILITY PLUS PENALTY AND INTEREST. HOWEVER THE NOTICE IS INACCURATE BECAUSE THE AMOUNT HAS ALREADY BE PAID. A PAYMENT WAS SUBMITTED WITH THE RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT CORRESPONDENCE HAS BEEN SUBMITTED TO VERIFY THE PAYMENT.                                    | A REVIEW OF THE CORRESPONDENCE SHOWS THAT THE PAYMENT IN QUESTION HAS BEEN CREDITED TO DIFFERENT TAX YEAR. IT WAS EXPLAINED THAT THE PAYMENT WOULD BE TRANSFERRED IF IT IS DETERMINED IS NOT NEED IN THAT YEAR. IF IT IS NEED THAN THE NOTICE IS ACCURATE AND A PAYMENT WOULD NEED TO BE SUBMITTED. THE TAXPAYER GAVE THIS OFFICE A RETURN AS ADVISE THAT SHE REVIEWED HER RECORDS ANY DETERMINED THAT A PAYMENT HAD NOT BE REMITTED. THERE IS NO OTHER REVIEWS OR ADJUSTMENTS ARE NECESSARY AT THIS TIME. CLOSING CASE.   |
| 2021-572 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAX PREPARER QUESTIONING THE STATUS THE REFUND. ADVISED TO FAX NJ RETURN AND THE W2 TO MY ATTENTION, WILL FWD TO BIT.   | SENT EMAIL ADVISING THAT THE 2019 RETURN HAS BEEN SYSTEM APPROVED 04/29/2021.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-573 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT SHE HAS PREVIOUSLY CONTACTED THE DEPARTMENT AND THE REPRESENTATIVES ONLY ASKED TO ALLOW MORE TIME FOR REVIEW. NO FURTHER DETAILS WERE GIVEN. IT APPEARS THAT THE REFUND IS BEING CALCULATED AFTER CLAIMING UNREIMBURSED EMPLOYEE EXPENSES. TWO SCHEDULE UE'S HAS BEEN COMPLETED. A REVIEW OF THE ACCOUNT SHOWS THAT THE SCHEDULES ARE WAITING TO BE REVIEWED. IT DOES NOT APPEAR THAT ANY ADDITIONAL INFORMATION IS BEING REQUESTED AT THIS TIME.</p> | <p>THE STATUS OF THE ACCOUNT AND REQUESTED REFUND WAS EXPLAINED TO THE TAXPAYER. THE TAXPAYER STATED THAT SHE IS CLAIMING ADDITIONAL EXPENSES. THE REASON FOR THE INCREASE IS BECAUSE SHE HAS BEEN WORKING FROM HOME. A BRIEF REVIEW OF THE SCHEDULE UE'S APPEARS THAT THE MAJORITY OF THE AMOUNTS WILL BE REMOVED. IT APPEARS THAT THE MAJORITY OF THE EXPENSES WERE INCURRED PURCHASING ITEMS FELT TO BE NEEDED TO WORK FROM HOME. THE OFFICE WILL ALLOW THE NORMAL REVIEW TO OCCUR. CLOSING CASE.</p>  |
| 2021-574 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE CLAIMANT REGARDING THE STATUS OF THE PROPERTY TAX RENT REBATE CLAIM. THE CLAIMANT SAYS THAT BELIEVES THAT REQUIRED INFORMATION IS MISSING. IT WAS ADVISED THAT IT IS UNSURE WHETHER THE CLAIM WAS RECEIVED. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE PTRR FORM HAS BEEN RECEIVED HOWEVER IT DOES NOT APPEAR THAT IT HAS BEEN REVIEW. THE INDIVIDUAL HAD QUESTIONS REGARDING THE ECONOMIC INCOME (STIMULUS) PAYMENTS AND PA PERSONAL INCOME TAX RETURN.</p>   | <p>IT WAS EXPLAINED THAT THERE IS A DELAY IN THE PROCESSING OF PTRR CLAIMING. SHE WILL BE NOTIFIED IF ADDITIONAL INFORMATION IS NEEDED OR IF INFORMATION NEEDS TO BE VERIFIED. STIMULUS PAYMENTS ARE A FEDERAL QUESTION. THE IRS WOULD NEED TO BE CONTACT FOR FURTHER DIRECTION. THE IRS HAS PREVIOUSLY STATED THAT PAYMENTS CAN BE CLAIMED THE FEDERAL 1040 RETURN. IT WAS ADVISED THAT IT DOES NOT APPEAR THAT SHE HAS A PA STATE FILING REQUIREMENT BASED OF THE SOURCES OF HER INCOME. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-575 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER REQUESTING AN EXPEDITE OF HER REFUND. ADVISED WILL SEND MESSAGE TO FRAUD INVESTIGATIONS UNIT. THE RETURN IS CURRENTLY IN FRAUD MANAGER EVALUATION.</p>  | <p>REFUND TREASURY APPROVED 05/06/21</p>  |
| 2021-576 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH HAVING CORRESPONDENCE REVIEWED. THE CPA CONTENDS THAT SHE SENT THE CORRESPONDENCE SEVERAL TIMES. ADVISED TO RESEND TO MY ATTENTION.</p>   | <p>LVM WITH CPA, REFUND SYSTEM APPROVED 05/188/21</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-577 | <p>THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE REQUEST HAS BEEN SUBMITTED BY THE TAXPAYER'S SPOUSE AND ADMINISTRATOR OF HIS ESTATE. THE TAXPAYER IS NOW DECEASED BASED ON THE ATTACHMENTS SUBMITTED. THE SPOUSE IS ASKING FOR ASSISTANCE WITH OBTAINING THE REFUND REQUESTED ON THE INCOME TAX RETURN AS THE AMOUNT IS NEEDED TO SATISFY OUTSTANDING LIABILITIES AND OBLIGATIONS. SHE SAYS THAT INFORMATION WAS PREVIOUSLY SUBMITTED BUT NO RESPONSE WAS RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT ADJUSTMENTS HAVE BEEN MADE TO INCREASE THE W-2 WAGES TO THE AMOUNTS SHOWN IN THE DEPARTMENT'S WAGE REPOSITORY. THE ADJUSTMENTS CREATED AN EQUAL RETURN. A REFUND WAS NO LONGER GOING TO BE ISSUED. THE SPOUSE AND ADMINISTRATOR ACKNOWLEDGES RECEIVING THE ADJUSTMENT NOTICE AND SAYS THAT SHE DOES NOT DISPUTE THE CHANGES.</p> | <p>THIS OFFICE WILL ATTEMPT TO CONTACT THE SPOUSE AND ADMINISTRATOR TO EXPLAIN THAT NO REFUND IS BEING ISSUED.</p> <p>A TELEPHONE CALL (5/3/21) WAS PLACED OUT TO THE SPOUSE AND ADMINISTRATOR. THIS OFFICE WAS UNABLE TO SPEAK WITH HER AND A VOICEMAIL WAS LEFT. THIS OFFICE WILL WAIT FOR A RETURN CALL.</p> <p>A SECOND ATTEMPT (5/6/21) WAS MADE TO CONTACT THE SPOUSE AND ADMINISTRATOR. ANOTHER VOICEMAIL WAS LEFT.</p> <p>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF THE SPOUSE AND ADMINISTRATOR CONTACTING THIS OFFICE OR THE DEPARTMENT. AS STATED ABOVE, WHILE A REFUND WAS ORIGINALLY REQUESTED ON THE TAXPAYER'S PA-40 RETURN, DEPARTMENT ADJUSTMENTS CREATED AN EQUAL RETURN. THE ADJUSTMENTS ARE NOT BEING DISPUTED. THERE IS NOT ASSISTANCE THAT CAN BE OFFERED.</p> |
| 2021-578 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER SEEKING ASSISTANCE TO RESOLVE AN ISSUE INVOLVING THE LOCAL TAX COLLECTOR. THE TAXPAYER SAYS THAT THE COLLECTOR REFUSES TO FOLLOW THAT LAW AND TAXPAYERS' BILL OF RIGHTS. A RETURN CALL (4/29/21) WAS PLACED OUT TO THE TAXPAYER. THE TAXPAYER EXPLAINED THAT REFUND REQUEST ON THE TAX RETURN HAS BEEN REDUCED. HIS EMPLOYER WITHHELD LOCAL TAXES TO A ANOTHER MUNICIPALITY. WHEN HE CALLED THE COLLECTOR, A REPRESENTATIVE THAT HE SHOULD SPEAK WITH HIS EMPLOYER BECAUSE TAXES WERE PAID TO THE INCORRECT MUNICIPALITY. THE TAXPAYER SAYS THAT THE SAME ISSUE OCCURRED LAST YEAR AND SAYS AFTER SUBMITTING AN EMPLOYER LETTER, THE REQUESTED REFUND WAS ISSUED. HE IS NOT ABLE TO RECEIVE AN ANSWER AS TO WHY THE PREVIOUSLY SUBMITTED INFORMATION IF HE SAME ISSUE.</p>   | <p>IT WAS EXPLAINED THAT THE ADVOCATE OFFICE DOES NOT HAVE THE ABILITY TO ASSISTANCE WITH LOCAL TAX MATTERS. HE WOULD NEED TO GOVERNOR'S CENTER FOR LOCAL GOVERNMENT SERVICES. GOVERNMENT SERVICES' INFORMATION HAS BEEN GIVEN. THERE IS NO OTHER ASSISTANCE THAT CAN BE GIVEN AT THIS TIME. CLOSING CASE.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-579 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA FOR THE ENTITY INQUIRING ABOUT THE AMOUNT OF CARRY FORWARD AND ESTIMATED PAYMENTS. THE CPA BELIEVES THAT THE ENTITY NOT RECEIVING CREDIT FOR THE PROPER AMOUNT OF PAYMENTS DUE TO UNPROCESSED CARY OVER CREDITS. THIS OFFICE CAN ONLY DO A LIMITED REVIEW OF THE ACCOUNT AS THE DEPARTMENT BEGAN USING A NEW TAX PROCESSING SYSTEM. THERE IS A NOTE ON THE SYSTEM STATING AN ADJUSTMENT WAS MADE TO A PERVIOUS YEAR'S CARRY OVER CREDIT DUE TO ADJUSTMENT MADE TO A PA-41 RETURN.</p> | <p>AN EMAIL HAS BEEN SENT (5/7/21) TO THE BUREAU OF INDIVIDUAL OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT OF CARRY FORWARD CREDITS BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE TRUST HAS BEEN REVIEWED. THE ADDITIONAL OVERPAYMENT INCORRECTLY PROCESSED AS A REFUND. A STOP PAY HAS BEEN REQUESTED SO THAT THE OVERPAYMENT CAN BE REPROCESSED AS A CARRY OVER CREDIT. BIT ALSO ASKED THIS OFFICE TO NOTIFY THE CPA OF THE INCORRECT REFUND. AN EMAIL (5/12/21) HAS BEEN SENT TO THE CPA. THE CPA REPLIED BY SAYING THAT THE OFFICE WILL BE NOTIFIED IF THE CHECK ARE RECEIVED. THE CPA IS ALSO ASKING FOR A SUMMARY OF THE CARRY OVER CREDITS.</p> <p>A SUMMARY OF THE CARRY OVER CREDITS WAS SENT TO THE CPA (6/3/21). PER HIS RESPONSE, THE CREDITS AMOUNTS MATCH HIS RECORDS. THEREFORE IT APPEARS THAT NO OTHER ADJUSTMENTS OR REVIEWS ARE NECESSARY AT THIS TIME. CLOSING CASE.</p>   |
| 2021-580 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA FOR THE ENTITY INQUIRING ABOUT THE AMOUNT OF CARRY FORWARD AND ESTIMATED PAYMENTS. THE CPA BELIEVES THAT THE ENTITY NOT RECEIVING CREDIT FOR THE PROPER AMOUNT OF PAYMENTS DUE TO UNPROCESSED CARY OVER CREDITS. THIS OFFICE CAN ONLY DO A LIMITED REVIEW OF THE ACCOUNT AS THE DEPARTMENT BEGAN USING A NEW TAX PROCESSING SYSTEM. THERE IS A NOTE ON THE SYSTEM STATING AN ADJUSTMENT WAS MADE TO A PERVIOUS YEAR'S CARRY OVER CREDIT DUE TO ADJUSTMENT MADE TO A PA-41 RETURN.</p> | <p>AN EMAIL HAS BEEN SENT (5/7/21) TO THE BUREAU OF INDIVIDUAL OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT OF CARRY FORWARD CREDITS BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE TRUST HAS BEEN REVIEWED. THE ADDITIONAL OVERPAYMENT INCORRECTLY PROCESSED AS A REFUND. A STOP PAY HAS BEEN REQUESTED SO THAT THE OVERPAYMENT CAN BE REPROCESSED AS A CARRY OVER CREDIT. BIT ALSO ASKED THIS OFFICE TO NOTIFY THE CPA OF THE INCORRECT REFUND. AN EMAIL (5/12/21) HAS BEEN SENT TO THE CPA. THE CPA REPLIED BY SAYING THAT THE OFFICE WILL BE NOTIFIED IF THE CHECK ARE RECEIVED. THE CPA IS ALSO ASKING FOR A SUMMARY OF THE CARRY OVER CREDITS.</p> <p>THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR PROCESSING NECESSARY AT THIS TIME. AN EMAIL (6/3/21) HAS BEEN SENT TO THE TO THE CPA WITH AN OUTLINE OF THE SUMMARY OF THE CARRY OVER CREDITS. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THERE ARE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. AS A RESULT, THIS CASE IS BEING CLOSED.</p> |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-581 | <p>THIS OFFICE RECEIVED REV-677, POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE, FROM THE TAXPAYER'S REPRESENTATIVE IN RESPONSE TO A LIEN THAT WAS FILED AGAINST THE TAXPAYER. THE REPRESENTATIVE SAYS THAT THE HIM TO DETERMINE WHERE TO SENT IN TAX RETURNS FOR REVIEW. A REVIEW OF THE ACCOUNT SHOWS THAT THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY) CREATED TAX YEARS USING FEDERAL TAX INFORMATION. THE REPRESENTATIVE SAYS THAT THE INCOME IS CAPITAL GAINS INCOME RECEIVED BY THE TAXPAYER. THERE ARE NOTES ON THE SYSTEM FROM ANOTHER CONVERSATION WHERE THE REPRESENTATIVE SAYS THAT "CASHING IN" THE OPTIONS WERE DONE BY HIS FORMER SPOUSE AND WITHOUT THE TAXPAYER'S KNOWLEDGE.</p>  | <p>IT WAS EXPLAINED THAT THE TAX RETURNS WILL NEED TO BE SUBMITTED TO THE BOARD OF APPEALS ALONG WITH A PETITION. IT WAS ASKED IF THE TAXPAYER'S FELT THAT HE WAS TIMELY NOTIFIED OF THE BALANCES. THE REPRESENTATIVE SAYS THAT THE NOTICES WERE POSSIBLY MAILED TO AN INCORRECT ADDRESS. IT WAS ADVISE TO MENTION THAT IN THE PETITION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE GIVEN. CLOSING CASE.</p> |
| 2021-582 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE REFUND. PER REVIEW, ADVSD TO SEND W2 AND THE OTHER STATE'S RETURN TO MY ATTENTION. WILL FORWARD TO BIT.</p>  | <p>EMAILED TAXPAYER AND ADVISED TAXES WITHHELD FOR LOCAL MUNICIPALITY NOT THE STATE.</p>  |
| 2021-583 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER SAYING THE FOLLOWING:I FILED MY 2020 FEDERAL TAX RETURN AND CLAIMED TWO OF MY THREE CHILDREN AS DEPENDENTS. THE ISSUE IS THAT FOR MY DAUGHTER, I ENTERED THE WRONG SSN. I ACTUALLY ENTERED THE SSN OF MY THIRD CHILD, WHO FILES INDEPENDENTLY. SO WHEN I WENT TO ELECTRONICALLY FILE MY SON'S RETURN, IT REJECTED DUE TO A DUPLICATE SSN. SUBSEQUENTLY I FILED AN AMENDED RETURN FOR MYSELF AND CORRECTED MY DAUGHTER'S SSN. WHAT I DID NOT REALIZE IS THAT IT TAKES 16 WEEKS FOR THE IRS TO PROCESS AN AMENDED RETURN, SO MY SON'S RETURN IS STILL REJECTING WHEN I SUBMIT IT ELECTRONICALLY. WITH THE TAX DEADLINE QUICKLY APPROACHING I DON'T KNOW WHAT TO DO. CAN YOU PLEASE ADVISE? I TRIED CALLING THE IRS BUT CAN'T SEEM TO GET A LIVE PERSON TO SPEAK TO ON THE PHONE. THERE IS NO RECORD OF RECEIVING A PA INCOME TAX RETURN FROM THIS TAXPAYER FOR THE YEAR IN QUESTION. UNFORTUNATELY, LITTLE ASSISTANCE CAN BE PROVIDED TO THE TAXPAYERS AS THIS OFFICE ONLY CAN OFFER HELP PA TAX MATTERS.</p> | <p>DUE TO THIS OFFICE NOT BEING ABLE PROVIDE ASSISTANCE, A REPLY EMAIL (5/3/21) WAS SENT TO THE TAXPAYER WITH THE TELEPHONE NUMBERS TO THE FEDERAL ADVOCATE OFFICE. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-584 | <p>THIS RECEIVED BOTH TELEPHONE CALL/VOICEMAIL AND REV-556, TAXPAYER REQUEST FOR ASSISTANCE, FROM THE TAXPAYER. AFTER REVIEWING THE VOICEMAIL, REV-556 AND NOTES ON THE NOTES ON THE SYSTEM, IT APPEARS THAT THE TAXPAYER IS DISPUTING THE BAD CHECK PENALTY ASSESSED AGAINST HIM. THE INCOME TAX RETURN WAS FILED REPORTING A LIABILITY. A SCHEDULE WAS SCHEDULED BUT IT WAS RETURNED FOR INSUFFICIENT FUNDS. A SECOND PAYMENT HAS BEEN REMITTED TO SATISFIED THAT THE ORIGINAL TAX DUE AND THE PENALTY. THE TAXPAYERS GOES ON AND APPEARS TO SAY THAT SOMEONE HAS BEEN USING HIS INFORMATION IN FLORIDA. LASTLY THE TAXPAYER SAYS THAT HAS FILED A LAWSUIT AND ONLY PAID THE BALANCE BECAUSE HE FEARED GOING TO JAIL.</p> | <p>A TELEPHONE CALL (5/4/21) WAS PLACED OUT TO THE TAXPAYER WITH A VOICEMAIL BEING LEFT BEFORE IT WAS DETERMINED THAT THE TAXPAYER REQUEST FOR ASSISTANCE WAS SUBMITTED TO THIS OFFICE. THE PURPOSE OF THE CALL WAS TO INQUIRE ABOUT THE SPECIFIC ISSUE. THIS OFFICE CAN PROVIDE LITTLE ASSISTANCE TO THE TAXPAYER. THE BAD CHECK PENALTY CAN ONLY BE DISPUTED THROUGH THE BOARD OF APPEALS. THE INFORMATION SUBMITTED WITH REV-556 IS REFERRING TO FEDERAL TAXES. THE TAXPAYER WILL NEED TO ATTEMPT TO SPEAK WITH THE FEDERAL IRS. THIS OFFICE WILL WAIT TO SEE IF A RETURN CALL IS RECEIVED.</p> <p>A SECOND TELEPHONE CALL (5/13/21) WAS PLACED OUT TO THE TAXPAYER. IT WAS EXPLAINED THAT THE BAD CHECK PENALTY WAS ASSESSED BECAUSE OF INSUFFICIENT FUNDS. THE TAXPAYER BELIEVED THAT THEIR WAS AN ISSUE WITH ACCOUNT AND ROUTING NUMBERS. THE SECOND PAYMENT SATISFIED THE ORIGINALLY LIABILITY AND PENALTY. THE TAXPAYER THEN BEGAN ASKING QUESTIONS AND HAD CONCERNS REGARDING HIS FEDERAL TAXES. PROVIDED FEDERAL ADVOCATE OFFICE'S NUMBER. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED OR SOUGHT. CLOSING CASE.</p> |
| 2021-585 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A REFUND RECEIVED.</p>   | <p>I EXPLAINED TO THE CPA THAT THE 2018 REFUND RESULTED IN THE ENTITY PAYING MORE IN ESTIMATED PAYMENTS THAN WAS CLAIMED.</p>  |
| 2021-586 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NEEDING A PA 1000 FORM.</p>  | <p>I REQUESTED A FORM TO BE MAILED AND THE TAXPAYER WAS NOTIFIED IT SHOULD TAKE 10-14 DAYS.</p>  |
| 2021-587 | <p>THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO A STIMULUS PAYMENT.</p>   | <p>I SENT THE TAXPAYER THE IRS ADVOCATE INFORMATION FOR BOTH PHILADELPHIA AND PITTSBURGH.</p>  |
| 2021-588 | <p>THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO AN ISSUE WITH THE ADDRESS OF THE CPA'S CLIENT.</p>   | <p>THE CPA WAS REFERENCING AN IRS ISSUE AND WAS NOTIFIED THAT WE CAN ONLY HELP WITH PA TAX ISSUES.</p>   |
| 2021-589 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A 2019 REFUND.</p>   | <p>I NOTIFIED THE CPA THE CHECK WAS SENT AUGUST 13, 2020 AND IF THEY DID NOT RECEIVE TO NOTIFY ME AND I WILL DO A STOP PAYMENT. I WILL REOPEN THE CASE IF THE CPA SAYS THE TAXPAYER DID NOT RECEIVE IT.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-590 | <p>THIS OFFICE RECEIVED A TELEPHONE (SPOKE TO MR. TAXPAYER THROUGH A SPANISH INTERPRETER) MR. TAXPAYER SAYS THAT THE REQUESTED REFUNDS FROM THE TWO MOST RECENT TAX YEARS HAVE NOT BEEN ISSUED. A REVIEW OF THE OLDER YEAR APPEARS TO SHOW THAT THE SCHEDULE SP DID NOT TRANSFER OVER TO THE NEW PROCESSING SYSTEM. THE MOST RECENT INCOME TAX RETURN AND REFUND IS STILL UNDER REVIEW. IT WOULD APPEAR THAT THE DEPENDENT INFORMATION (SOCIAL SECURITY CARDS &amp; BIRTH CERTIFICATES) ARE NEEDED TO PROCESS THE REFUNDS. THE REFUNDS ARE BEING REQUESTED THROUGH TAX FORGIVENESS.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT THE DEPENDENT INFORMATION (SOCIAL SECURITY CARDS &amp; BIRTH CERTIFICATES). THE TAXPAYER ASKING IF HE COULD BE SENT AN EMAIL WITH THE NEEDED INFORMATION. PROVIDED EMAIL ADDRESS.</p> <p>AN EMAIL (5/4/21) HAS BEEN SENT TO MR. TAXPAYER. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A REPLY EMAIL (5/4/21) HAS BEEN RECEIVED FROM MR. TAXPAYER WITH THE REQUESTED INFORMATION. THE INFORMATION WITH BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNTS ARE DETERMINE IF THE REFUNDS CAN BE ISSUED.</p> <p>A TELEPHONE CALL (5/19/21) FROM MR. TAXPAYER. AGAIN, SPEAKING THROUGH A SPANISH INTERPRETER, HE ASKED THE STATUS OF THE REFUNDS. IT WAS EXPLAINED THAT THE REFUNDS ARE STILL UNDER REVIEW. NO ADDITIONAL INFORMATION IS BEING ASKED FOR AT THIS TIME.</p> <p>AN EMAIL (5/20/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE INFORMATION TO BE REVIEWED TO DETERMINE IF THE REQUESTED REFUND CAN BE PROCESSED. PER BIT, BOTH TAX YEARS HAVE BEEN PROCESSED AND THE REFUNDS SHOULD BE ISSUED. THIS CASE WITH REMAIN OPEN UNTIL CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>PER THE RESPONSE FROM BIT, THE TAX FORGIVENESS CREDIT IS BEING ALLOWED BASED ON THE INFORMATION SUBMITTED. THE ACCOUNT AND REFUNDS HAVE BEEN PROCESSED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUNDS HAVE BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER ADJUSTMENT NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-591 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. REFUND IN FME, WILL FWD MESSAGE TO THE FRAUD INVESTAGATION UNIT FOR REVIEW FOR REVIEW.</p>  | <p>LVM TAXPAYER NOT DUE FOR REFUND. TAXPAYER CLAIMED UNEMPLOYMENT WITHHOLDINGS IN ERROR.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-592 | <p>THIS OFFICE RECEIVED BY A TELEPHONE CALL AND FAX FROM THE TAXPAYERS' PREPARER REGARDING THE LIABILITY SHOWING ON THE ACCOUNT. THE PREPARER SAYS THAT CORRESPONDENCE HAS BEEN PREVIOUSLY SUBMITTED TO THE DEPARTMENT AND THE ONLY RESPONSE WAS A DUPLICATE NOTICE. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS NO RECORD OF THE DEPARTMENT RECEIVING ANYTHING. NOTES ON THE SYSTEM STATE THAT MR. TAXPAYER'S WAGES HAVE BEEN INCREASED TO THE MEDICARE AMOUNT. THE DIFFERENCE BETWEEN THE STATE AND MEDICARE AMOUNT IS RETIREMENT CONTRIBUTIONS. THE TAX PREPARER SAYS THAT THE CONTRIBUTIONS ARE CURRENTLY NOT TAXABLE BECAUSE THEY ARE NOT ENTRUSTED. IT IS NOT GUARANTEED THAT THE MONEY WILL BE RECEIVED.</p> | <p>IT WAS EXPLAINED IT TO THE PREPARER THAT INFORMATION VERIFYING THAT THE RETIREMENT CONTRIBUTIONS ARE NOT ENTRUSTED. THE INFORMATION HAS BEEN SUBMITTED TO THIS OFFICE BY FAX. THE INFORMATION WILL BE REVIEWED TO DETERMINE IF ADDITIONAL INFORMATION IS NEEDED TO VERIFY THE CLAIM.</p> <p>AN EMAIL (5/25/21) WAS SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR THE INFORMATION TO BE REVIEWED. PER THEIR RESPONSE, MR. TAXPAYER'S WAGES HAVE BEEN ADJUSTED BACK TO THE ORIGINALLY REPORTED FIGURE. THE INFORMATION SUBMITTED IS NOT NECESSARY SUFFICIENT BUT THERE IS RECORD OF THE DEPARTMENT QUESTIONING THE WAGES AND INFORMATION HAD BEEN SUBMITTED AT THAT TIME. THE COMBINATION OF ALL THE SUBMITTED INFORMATION IS BEING USED TO JUSTIFY THE ADJUSTMENT. THE APPEARS TO BE NO OTHER ADJUSTMENT ARE NECESSARY AT THIS TIME. THE ORIGINALLY REQUESTED REFUND SHOW NOW BE ISSUED AND THIS CASE WILL REMAIN OPEN UNTIL IT BE CERTAIN THAT THE REFUND HAS BEEN ISSUED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THEREFORE IT APPEARS THAT NO OTHER ADJUSTMENTS ARE NECESSARY AT THIS TIME. AN EMAIL HAS BEEN SENT TO THE TAXPAYERS' TAX PREPARER. CLOSING CASE.</p> |
| 2021-593 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN ISSUE WITH FILING A RETURN ON MYPATH. TAXPAYER CLAIMED THEY SAVED THE RETURN AND WHEN THEY CAME BACK TO FILE THE INFORMATION SHE INPUT WAS NOT THERE.</p>   | <p>I SUBMITTED A TICKET AND TAXPAYER IS GOING TO CALL BACK TO SEE IN A COUPLE DAYS IF THERE IS A RESOLUTION, IF NO RESOLUTION THEY WILL REFILE.</p> <p>PATH WALKED ME THROUGH THE STEPS AND I EXPLAINED TO THE TAXPAYER THAT WE ARE SEEING ALL THE INFORMATION THAT WAS INPUT. TAXPAYER IS GOING TO TRY AGAIN AND LET ME KNOW.</p> <p>TAXPAYER WAS ABLE TO SUCCESSFULLY FILE A TAX RETURN.</p>  |
| 2021-594 | <p>THIS OFFICE RECEIVED BOTH A TELEPHONE AND REV-677, POWER OF ATTORNEY AND DECLARATION AND DECLARATION, BY FAX FROM THE TAXPAYER'S REPRESENTATIVE. THE REPRESENTATIVE SAYS THAT HE IS CALLING REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER IS A NEW JERSEY RESIDENT WORKING IN PENNSYLVANIA. THE RETURN REQUESTING A REFUND OF THE PA WITHHOLDING DUE TO RECIPROCITY BETWEEN THE TWO STATES. THE TAXPAYERS SAYS THAT THE REFUND HAS NEVER BEEN RECEIVED.</p>  | <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THE APPROXIMATELY TIMEFRAME OF WHEN IT WAS ISSUED WAS GIVEN TO THE REPRESENTATIVE. THE REPRESENTATIVE SAID THAT HE WOULD ASK THE TAXPAYER TO REVIEW HIS RECORDS TO DETERMINE IF THERE IS RECORD OF THE AMOUNT BEING DEPOSITED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p>   |
| 2021-595 | <p>THIS OFFICE RECEIVED AN INHERITANCE TAX PHONE CALL IN REGARDS TO THE TAXPAYERS FELT THEY WERE TAXED AT THE WRONG PERCENTAGE AND THE COUNTY WAS NOT LISTED CORRECTLY FOR THEIR DECEASED MOTHER.</p>   | <p>I FORWARDED THE INFORMATION THAT WAS SENT TO ME AND THE INHERITANCE TAX DIVISION REPROCESSED THE RETURN AND CALL THE TAXPAYER TO GIVE AN UPDATE.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-596 | THIS OFFICE RECEIVED AN INHERITANCE TAX PHONE CALL IN REGARDS TO THE TAXPAYERS FELT THEY WERE TAXED AT THE WRONG PERCENTAGE AND THE COUNTY WAS NOT LISTED CORRECTLY FOR THEIR DECEASED MOTHER.   | I FORWARDED THE INFORMATION THAT WAS SENT TO ME AND THE INHERITANCE TAX DIVISION REPROCESSED THE RETURN AND CALL THE TAXPAYER TO GIVE AN UPDATE.   |
| 2021-597 | THIS OFFICE RECEIVED BOTH A TELEPHONE AND REV-677, POWER OF ATTORNEY AND DECLARATION AND DECLARATION, BY FAX FROM THE TAXPAYER'S REPRESENTATIVE. THE REPRESENTATIVE SAYS THAT HE IS CALLING REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER IS A NEW JERSEY RESIDENT WORKING IN PENNSYLVANIA. THE RETURN REQUESTING A REFUND OF THE PA WITHHOLDING DUE TO RECIPROCITY BETWEEN THE TWO STATES. THE TAXPAYERS SAYS THAT THE REFUND HAS NEVER BEEN RECEIVED.  | A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THE APPROXIMATELY TIMEFRAME OF WHEN IT WAS ISSUED WAS GIVEN TO THE REPRESENTATIVE. THE REPRESENTATIVE SAID THAT HE WOULD ASK THE TAXPAYER TO REVIEW HIS RECORDS TO DETERMINE IF THERE IS RECORD OF THE AMOUNT BEING DEPOSITED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.   |
| 2021-598 | THIS OFFICE RECEIVED A TELEPHONE CALL AND EMAIL FROM THE OWNER OF THE ABOVE BUSINESS REGARDING A LIEN FILED AGAINST THE BUSINESS. THE OWNER THAT SAYS THAT HE IS UNABLE TO PAY THE BALANCE SHOWN ON THE BUSINESS'S ACCOUNT. BASED ON THE INFORMATION SUBMITTED WITH THE EMAIL THE LIABILITY IS OUTSTANDING SALES & USE TAX. THE OWNER SAYS THAT THE COVID-19 PANDEMIC NEGATIVELY IMPACTED THE BUSINESS'S REVENUE AND INCOME. ADDITIONALLY, HE SAYS THAT HIS SPOUSE PASSED AND SHE HANDLED THE FINANCIAL AFFAIRS. TAKING OVER THE RESPONSIBILITIES HAS BEEN DIFFICULT BECAUSE HE IS FACING HEALTH DIFFICULTIES AND IS A FIXED INCOME. HE SAYS THAT HE SPOKE WITH THE CUSTOMER EXPERIENCE CENTER AND HE IS UNABLE TO AFFORD THE PAYMENT ARRANGEMENT OFFERED. | <p>THE SCOPE OF THE ASSISTANCE THAT CAN BE PROVIDED IS UNKNOWN. IT APPEARS THAT IT IS TOO EARLY TO FILE AN OFFER IN COMPROMISE. AN EMAIL HAS BEEN SENT (5/6/21) TO THE HARRISBURG DISTRICT OFFICE FOR POSSIBLE GUIDANCE. THIS OFFICE AWAIT A REPLY.</p> <p>A RESPONSE WAS RECEIVED FROM THE DISTRICT OFFICE (5/7/21) THERE ARE MULTIPLE ISSUE. THERE ARE LIABILITIES DATING BACK SEVERAL TAX PERIODS. IT APPEARS THAT THE LIENED PERIODS HAVE BEEN REFERRED TO AN OUTSIDE COLLECTION AGENCY. THE MOST CURRENT PERIODS ARE UNFILED. IT WAS ADVISED TO TELL THE OWNER TO SPEAK WITH THE COLLECTION AGENCY. A OFFER IN COMPROMISE CAN BE SUBMITTED TO THE DEPARTMENT BUT IT IS UNKNOWN WHETHER IT WILL BE ACCEPTED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A TELEPHONE (5/11/21) WAS RECEIVED FROM THE OWNER IN RESPONSE TO THE EMAIL SENT BY THIS OFFICE. THE OWNER THAT IS ATTEMPTING TO WORK WITH THE DEPARTMENT AND ASK FOR ASSISTANCE TO HELP PAY THE LIABILITIES. IT WAS ASKED THAT HE SEND A SUMMARY OF WHO HE PREVIOUSLY SPOKE WITH FROM THE DEPARTMENT. THE SUMMARY WAS RECEIVED BY EMAIL. THE EMAIL WAS SUBSEQUENTLY FORWARDED TO A MANAGER IN THE CUSTOMER EXPERIENCE CENTER ASKING THAT SOMEONE REACH OUT TO THE OWNER AND PROVIDE AS MUCH ASSISTANCE AS POSSIBLE. PER THE RESPONSE FROM THE MANAGER, THE OWNER WOULD BE CONTACTED. THERE HAS BEEN NO FURTHER CONTACT FROM THE OWNER. CLOSING CASE.</p> |
| 2021-599 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER ABOUT NOT RECEIVING HIS 2020 REFUND. TAXPAYERS CPA WILL FAX IN HIS MILITARY INFORMATION.   | CPA NEVER FAXED THE INFORMATION TO ME BUT THE TAXPAYERS ACCOUNT HAS BEEN PROCESSED AND A REFUND WAS SENT VIA DIRECT DEPOSIT.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-600 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER AND HIS MOTHER IN REGARDS TO A BALANCE THAT WAS CREATED FOR TAX YEAR 2012 AND MONEY IS CONTINUING TO OFFSET FROM THE IRS.  | I HAD THE MOTHER PUT IN TOUCH WITH A MANAGER IN BDRA WHO WILL NOW TAKE THE TAXPAYER THROUGH THE CASE IN ORDER TO THE BALANCES RESOLVED.<br><br>BDRA UPDATED ME THE APPROPRIATE INFO WAS SENT AND THE TAXPAYER NO LONGER HAS A BALANCE DUE.  |
| 2021-601 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER ABOUT NOT RECEIVING HER 2020 REFUND YET.   | I VERIFIED THAT THE REFUND WAS SENT AND THE TAXPAYER THEN STATED SHE WAS LOOKING FOR HER FEDERAL REFUND. I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS.  |
| 2021-602 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE REFUND CALCULATED FOR THE YEAR IN QUESTION. MR. TAXPAYER SAYS THAT HE IS ATTEMPTING TO RENEW HIS ID / DRIVER'S LICENSE AND CAN NOT BECAUSE HE RECEIVING A MESSAGE STATING THAT HE HAS OUTSTANDING COURT FEES. WHEN HE CONTACTED THE COURTHOUSE, THE CLERK STATED THAT HIS ACCOUNT SHOWS AN OUTSTANDING BALANCE. MR. TAXPAYER SAYS THAT HE RECEIVED A NOTICE STATING THAT THE REFUND WOULD BE OFFSET. MR. TAXPAYER SAYS THAT THE REFUND WAS ENOUGH TO SATISFY THE BALANCE. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE REFUND WAS ISSUED AND NOT OFFSET. | IT WAS EXPLAINED TO MR. TAXPAYER THAT IT APPEARS THAT THE REFUND WAS ISSUED AND NOT OFFSET. MORE REVIEW WOULD BE DONE TO VERIFY THIS FACT. A EMAIL WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES FOR ASSISTANCE. PER THERE RESPONSE, THE REFUND WAS INDEED ISSUED AND NOT OFFSET. ANY BALANCE DUE ADVISE BY THE COURTHOUSE APPEAR TO BE VALID. A RETURN CALL WAS PLACED OUT (5/5/21). A WOMAN ANSWERED AND STATED THAT THE MR. TAXPAYER WAS SLEEP. PROVIDED CALLBACK INFORMATION. THIS OFFICE WILL AWAIT A RETURN CALL.<br><br>ANOTHER CALL (5/12/21) WAS PLACED OUT TO MR. TAXPAYER. THERE IS NO RECORD OF A RETURN CALL. THE SAME WOMAN FROM BEFORE ANSWER AND STATED THAT MR. TAXPAYER IS CURRENTLY AT WORK AND COULD A RETURN CALL BE MADE LATER IN THE DAY.<br><br>THIS CASE IS BEING CLOSED. THERE IS NO RECORD OF MR. TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AGAIN. AS STATED ABOVE, THE REFUND WAS ISSUED TO THEM AND NOT OFFSET TO THE COURTHOUSE. THERE IS NO ASSISTANCE THAT CAN BE OFFERED. |
| 2021-603 | THIS OFFICE RECEIVED AN EMAIL FROM A CPA IN REGARDS TO HAVING ISSUES MAKING A PAYMENT ON ETIDES.   | I CONTACTED A MANAGER THAT DEALS WITH BUSINESS TAXES AND THEY REACHED OUT TO THE CPA. THEY WILL BE WORKING WITH THEM TO HELP RESOLVE THE CASE.  |
| 2021-604 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HIS IRS REFUND BEING IN THE ERRORS DEPARTMENT AND IS LOOKING FOR SOMEONE TO HELP SPEED IT UP DUE TO A HARDSHIP BECAUSE OF THE CORONA VIRUS.  | I GAVE THE TAXPAYER THE 2 IRS ADVOCATE NUMBERS I HAVE. TAXPAYER ALREADY RECEIVED THEIR PA REFUND FOR THE 2020 FILING YEAR.  |
| 2021-605 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVER HER 2020 TAX REFUND YET.  | I HAD BIT PROCESS THE REFUND AND THE TAXPAYER WAS NOTIFIED THE REFUND SHOULD BE RECEIVED IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-606 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. IN THE VOICEMAIL TO THIS OFFICE, HE SAYS THAT THE REFUND LISTED HAS BEEN REQUESTED THROUGH RECIPROCITY BETWEEN NJ AND PA. MRS. TAXPAYER WORKERS IN PA. MR. TAXPAYERS SAYS THAT MULTIPLE TIMES HAVE BEEN MADE TO CONTACT THE DEPARTMENT TO NO AVAIL. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS A NOTE STATING THAT THE REFUND IS CURRENTLY BEING DENIED BECAUSE THE WITHHOLDING AMOUNT COULD NOT BE VERIFIED. A REVIEW OF DEPARTMENT DATABASES BY THIS OFFICE DID NOT REVEAL ANY W-2 INFORMATION.</p> | <p>A RETURN CALL (5/10/21) WAS PLACED OUT TO MR. TAXPAYER. MR. TAXPAYER SAYS THAT BETWEEN LEAVING THE VOICEMAIL AND THE RETURN CALL, HE SPOKE WITH A REPRESENTATIVE WITH THE CUSTOMER EXPERIENCE CENTER, WHO AFTER REVIEWING THE ISSUE AND ACCOUNT, ADVISED THAT A PETITION SHOULD BE FILED WITH THE BOARD OF APPEALS. THIS OFFICE WAS ABLE TO REVIEW THE ACCOUNT BEFORE GIVING THE RETURN CALL AND DISAGREES WITH THE PREVIOUS ADVISEMENT. IT WOULD APPEAR THAT A COPY OF THE NJ RETURN AND W-2 SHOULD HAVE BEEN REQUESTED SINCE THE WITHHOLDING COULD NOT BE VERIFIED. IT WAS ASKED THAT THE INFORMATION BE SUBMITTED TO THIS OFFICE FOR REVIEW. THE INFORMATION WAS RECEIVED BY EMAIL. ANOTHER REVIEW WILL BE DONE BEFORE A POTENTIAL EMAIL IS SENT TO THE BUREAU OF INDIVIDUAL TAXES.</p> <p>PER THE RESPONSE FROM BIT, THE SPOUSE'S WITHHOLDING HAS BEEN PLACED BACK ON THE RETURN. THE REQUESTED REFUND SHOULD NOW BE ISSUED. THERE APPEARS TO BE NO ADDITIONAL ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-607 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE 2019 REFUND. TP WILL BE SENDING W2 AND ORDERS TO MY ATTENTION.</p>   | <p>SPOKE TO TAXPAYER AND ADVISED BECAUSE HE IS NOT ACTIVE DUTY, HIS INCOME IS TAXABLE EVEN THOUGH HE WORKED IN A COMBAT ZONE. TAXPAYER UNDERSTOOD.</p>   |
| 2021-608 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND.</p>  | <p>I VERIFIED THAT THE TAXPAYER RECEIVED THEIR PA TAX REFUND. TAXPAYER THEN STATED SHE WAS LOOKING FOR HER FEDERAL REFUND AND WOULD CALL THEM.</p>   |
| 2021-609 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE REFUND IS BEING REQUESTED THROUGH RECIPROCITY BETWEEN NJ AND PA. MR. TAXPAYER WORKS IN PA BUT LIVES IN NJ. THERE ARE NOTES ON THE SYSTEM ASKING FOR HIS W-2 AND THE NJ RESIDENT RETURN BE SUBMITTED TO THE DEPARTMENT. THE NOTES GO ON TO SHOWS THAT THE SAME INFORMATION WAS ASKED FOR SUBMITTED IN THE PREVIOUS YEAR. IT DOES NOT APPEAR THAT ANOTHER REQUEST SHOULD BE MADE IF MR. TAXPAYER IS STILL A NJ RESIDENT AND HAS THE SAME EMPLOYER.</p>   | <p>AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING OF THE PREVIOUS YEAR'S INFORMATION IS SUFFICIENT TO PROCESS THE TAX YEAR IN QUESTION. PER THEIR RESPONSE, THE INFORMATION IS AND THE ACCOUNT AND REFUND HAS BEEN PROCESSED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REVIEW HAS BEEN ISSUED. A TELEPHONE CALL (5/13/21) WAS PLACED OUT TO MR. TAXPAYER TO EXPLAIN THAT THE REFUND WILL BE ISSUED. A VOICEMAIL WAS LEFT.</p> <p>THERE IS NO RECORD OF MR. TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE VOICEMAIL LEFT (5/12/21). A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-610 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A COUPLE FILING QUESTIONS IN REGARDS TO THE COUNTRY CODE AND THE SCHOOL DISTRICT CODE ON THE PA40.   | I GAVE THE TAXPAYER THE INFORMATION AND NOW THEY ARE READY TO FILE THEIR RETURN.   |
| 2021-611 | THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. MR. TAXPAYER SAYS THE REFUND REQUEST ON THE INCOME TAX RETURN HAS NOT BEEN ISSUED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS UNDER REVIEW. IT IS IN A FRAUD MANGER EVALUATION REVIEW. THE REFUND IS BEING REQUESTED THROUGH TAX FORGIVENESS.   | AN EMAIL WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS ASKING FOR THE REVIEW AND REFUND BE REVIEWED.<br><br>THE EMAIL IS BEING SENT ON (5/26/21). THIS OFFICE WILL AWAIT A REPLY.<br><br>THE REFUND HAS BEEN RELEASED FROM THE FRAUD MANGER EVALUATION. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.  |
| 2021-612 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYERS CPA IN REGARDS TO CORRESPONDENCE FOR THE 2017 RETURN THAT THEY DIDN'T RECEIVE A RESPONSE.   | A BIT SPECIALIST WORKED THE ACCOUNT AND THEN CONTACTED THE CPA WITH THE ADJUSTMENTS THAT WERE MADE.  |
| 2021-613 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER SEEKING ASSISTANCE WITH OBTAIN THE REFUND REQUESTED ON INCOME TAX RETURN. MR. TAXPAYER SAYS THAT A REFUND BECAUSE HIS FORMER EMPLOYER INCORRECTLY CONTINUED TO WITHHOLD PA TAXES AFTER HE AND HIS WIFE LEFT PA. NOTES ON THE SYSTEM SHOW THAT THE SYSTEM SHOW THAT THE REFUND WAS DENIED AFTER SECONDARY REVIEW. THE SECONDARY REVIEW AREA HAS REQUESTED ADDITIONAL INFORMATION BEFORE REVIEWING THE REFUND REQUEST AGAIN. MR. TAXPAYER SAYS THAT REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS AS HE IS UNEMPLOYED. | MR. TAXPAYER FORWARDED THE INFORMATION HE WAS TOLD WAS NEEDED BASED ON PREVIOUS CONVERSATIONS WITH THE DEPARTMENT. IT WAS EXPLAINED THAT THE INFORMATION WILL BE REVIEW. MORE INFORMATION WILL BE REQUESTED IF NEEDED. ULTIMATELY, A REQUEST WILL NEED TO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.<br><br>THE EMAIL IS BEING SENT (5/13/21). THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM THE BUREAU OF INDIVIDUAL TAXES, THE INFORMATION FORWARDED WAS INSUFFICIENT TO RELEASE THE REQUESTED REFUND. THE EXAMINER PLACED A TELEPHONE CALL OUT TO MR. TAXPAYER EXPLAINING THE NEEDED INFORMATION. IT WAS EXPLAINED THAT A VOICEMAIL WAS LEFT. A SUBSEQUENT CALL WAS MADE BY THIS OFFICE ALSO WITH A VOICEMAIL BE LEFT. MR. TAXPAYER MADE RETURN CALLS TO BOTH BIT AND THIS OFFICE. THE REQUESTED INFORMATION WAS SUBMITTED BASED ON ANOTHER RESPONSE FROM BIT. THE REFUND WAS BEEN RELEASED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND WAS BEEN ISSUED.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. CLOSING CASE. |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-614 | <p>THIS OFFICE HAS RECEIVED AN EMAIL FROM THE TAXPAYER SEEKING ASSISTANCE WITH THE UNRESOLVED LIABILITY SHOWING ON THE ACCOUNT. THE TAXPAYER SAYS THAT THE LIABILITY IS NOT VALID. IN THE EMAIL TO THIS OFFICE THE TAXPAYER SAYS THE FOLLOWING: "I HAVE RECEIVED A NOTICE FROM PA DEPARTMENT OF REVENUE THAT I OWE ADDITIONAL PERSONAL INCOME TAX FOR 2019, HOWEVER I WORKED IN DIFFERENT STATES IN 2019 AND PAID ALL THE TAXES ACCORDINGLY- I AM CONFUSED HOW, WHERE AND WHICH FORMS ELSE I NEED TO SEND, AS I HAVE ALREADY SENT MULTIPLE MAILS TO PA DEPT OF REVENUE". NOTES ON SYSTEM SHOW THAT THE LIABILITY WAS CREATED AFTER AN EXAMINER REMOVED THE RESIDENT CREDIT AMOUNT. A REFUND WAS CALCULATED ON THE RETURN. ADDITIONALLY, THE APPEALS HAVE BEEN FILED WITH BOTH THE BOARD OF APPEALS AND BOARD OF FINANCE AND REVENUE. BOTH APPEALS HAVE BEEN DENIED BECAUSE PETITIONS WERE MADE DURING THE PREASSESSMENT PERIOD. APPEALS SHOULD ONLY BE FILED ONCE THE DEPARTMENT HAS FORMALLY ASSESSED A TAXPAYER AND LIABILITY.</p> | <p>AN EMAIL (5/13/21) HAS BEEN RECEIVED FROM THE TAXPAYER. AN EMAIL (5/14/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING WHETHER A NEW APPEAL SHOULD BE FILED TO THE BOARD OF APPEALS OR IF THEY (BIT) WOULD BE WILLING TO REVIEW THE ISSUE. THERE IS A NOTE ON THE SYSTEM THAT APPEARS TO STATE THAT THE ACCOUNT HAS BEEN FORCED INTO THE ASSESSMENT PERIOD BASED ON THE DECISION &amp; ORDER FROM THE BOARD OF FINANCE AND REVENUE. THIS OFFICE WILL AWAIT A RESPONSE AND WHICH POINT A REPLY WILL BE SENT BACK TO THE TAXPAYER.</p> <p>PER THE RESPONSE FROM BIT (5/14/21), THE TAXPAYER SHOULD ADVISED TO PETITION THE BOARD OF APPEALS AGAIN. THE BOARD OF FINANCE &amp; REVENUE ORDER THAT THE TAX YEAR IN QUESTION BE FORCED INTO AN ASSESSMENT STATUS. AN EMAIL (5/14/21) WAS SENT TO THE TAXPAYER ADVISING OF THIS INFORMATION. THE TAXPAYER REPLIED WITH ADDITIONAL QUESTIONS. A REPLY WITH ANSWER TO THE QUESTIONS WAS GIVEN TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.</p> <p>AN EMAIL (7/7/21) HAS BEEN RECEIVED FROM THE TAXPAYER. PLEASE SEE ALL PREVIOUS NOTES. IN THE EMAIL, THE TAXPAYER ADVISES THAT SHE DID PETITION AGAIN TO BOA HOWEVER THE APPEAL HAS BEEN DENIED PER THE DECISION &amp; ORDER ISSUED. TAXPAYER ASKS WHY THE PETITION HAS BEEN DENIED AND WHAT HER NEXT OPTIONS ARE. A REVIEW OF THE DECISION &amp; ORDER SHOWS THAT THE PETITION HAS BEEN DENIED BECAUSE IT WAS FILED LATE - 60 DAYS AFTER THE ASSESSMENT HAD BEEN ISSUED. A PETITION WITH THE BOARD OF FINANCE &amp; REVENUE SHOULD NOW BE FILED. IT HAS ALSO BEEN ADVISED THAT SHE SPEAK WITH THE EXAMINER LISTED ON BOA'S DECISION &amp; ORDER AS WELL. THE TAXPAYER HAS BEEN ADVISED BY EMAIL SENT (7/8/21).</p> <p>THIS CASE IS BEING CLOSED AGAIN. PLEASE SEE ALL PREVIOUS NOTES. THERE IS NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER AT THIS TIME.</p> |
| 2021-615 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THAT ANEW CHECK BE ISSUED. THE TAXPAYER MADE AN ERROR ON THE SIGNATURE LINE AND THE BANK WILL NOT CASH. WILL REQUEST A STOP PAY REISSUE.</p>   | <p>REISSUED CHECK WAS APPROVED 05/21. ADVISED TP TO ALLOW 2-3 WEEKS.</p>  |
| 2021-616 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A PAYMENT THAT DID NOT GO THROUGH IN MYPATH.</p>  | <p>TAXPAYER ENTERED THE WRONG BANKING INFORMATION WHICH IS WHY THE PAYMENT FAILED. TAXPAYER HAS BEEN NOTIFIED.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-617 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER INQUIRING ABOUT THE STATUS OF AN AMENDED INCOME TAX RETURN. MRS. TAXPAYER SAYS THAT SHE PREVIOUSLY SPOKE TO A REPRESENTATIVE WHO ADVISE HER TO ALLOW APPROXIMATELY FOUR (4) WEEKS FOR THE DEPARTMENT TO RECEIVE AND REVIEW THE RETURN. IT WAS STATED THAT IT IS NORMALLY TO ASKED TO ALLOW 12 TO 15 WEEKS FOR PROCESSING. NO RECORD OF AN AMENDMENT COULD BE FOUND. MRS. TAXPAYER SAYS THAT THE AMENDED RETURN HAS BEEN FILED TO REMOVED MR. TAXPAYER'S 401K (RETIREMENT INCOME) IS NOT TAXABLE. MRS. TAXPAYER SAYS THAT THE INCOME WAS ORIGINALLY REPORTED BECAUSE IT WAS NOT SURE WHETHER THE AMOUNT WAS TAXABLE OR NOT. IT WAS EXPLAINED THAT MORE TIME COULD BE GIVEN TO ALLOW THE RETURN TO BE REVIEW OR IT CAN BE SUBMITTED TO THE ADVOCATE OFFICE.</p> | <p>MRS. TAXPAYER SAYS THAT SHE WOULD SUBMIT THE RETURN TO THIS OFFICE. THE EMAIL ADDRESS WAS PROVIDED. AN EMAIL HAS BEEN RECEIVED HOWEVER A SCHEDULE PA-40X WAS SENT. A REPLY EMAIL WAS SENT EXPLAINING THAT A PA-40X IS NOT AN AMENDED RETURN AND COPIES OF THE 401K 1099 AND W-2 COULD NOT BE FOUND. A RETURN CALL (5/12/21) IN RESPONSE TO THE EMAIL. IT WAS AGAIN THAT PA-40X IS NOT AN AMENDMENT. MRS. TAXPAYER SAYS THAT A 3RD PARTY VENDOR WAS USED. SHE WOULD CONTACT THE VENDOR TO DETERMINE IF AN AMENDMENT RETURN COULD BE FILED. ADVISED IF AN ELECTRONIC VERSION CAN BE DONE THEN A PAPER RETURN CAN BE SUBMITTED. PROVIDED VENDOR CUSTOMER SERVICE NUMBERS.</p> <p>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF EITHER TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE INITIAL CONVERSATION. A REVIEW OF THE INCOME TAX RETURN APPEARS TO SHOW THAT THE 1099 IS DISTRIBUTION CODE 1 WHICH IS TAXABLE. HOWEVER BASIS (THE AMOUNT OF THE PREVIOUSLY TAXED DEFERRALS) MAY BE ABLE TO BE DEDUCTION WHICH WOULD DECREASE THE OVERALL AMOUNT THAT IS TAXABLE. THIS OFFICE WILL ATTEMPT TO CONTINUE PROVIDING ASSISTANCE TO THE TAXPAYERS IF A RETURN CALL IS RECEIVED.</p> <p>AN ACTUAL AMENDED RETURN AND COPY OF MR. TAXPAYER'S 1099R DISTRIBUTION. PLEASE SEE ALL PREVIOUS NOTES. AN EMAIL (8/6/21) WAS RECEIVED FROM MRS. TAXPAYER ASKING FOR A STATUS UPDATE REGARDING THE REFUND REQUESTED ON THE RETURN. A REPLY (8/9/21) HAS BEEN SENT EXPLAIN THAT THE RETURN AND 1099R ARE STILL UNDER REVIEW. A CONTINUED REVIEW OF THE 1099R BY THIS OFFICE, ONLY A PORTION OF THE DISTRIBUTION COULD BE DETERMINED TO BE NOT TAXABLE. SOME BASIS CAN BE ALLOWED. MRS. TAXPAYER WILL NEED TO OBTAIN MORE INFORMATION AS THE TAXPAYERS CONTEND THAT THE WHOLE DISTRIBUTION IS NOT TAXABLE.</p> |
| 2021-618 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER INQUIRING ABOUT HIS REFUND. WILL REVIEW AND CALL BACK WITH FINDINGS. 2020 PERIOD IS IN MANUAL FRAUD REVIEW.</p>  | <p>ADVISED TAXPAYER THAT HE REPORTED WITHHOLDINGS FROM THE 1099G IN ERROR. REFUND WILL BE REDUCED.</p>   |
| 2021-619 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO ADDITIONAL INFORMATION NEEDED FOR THE TAXPAYERS 2020 REFUND.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE MONEY WAS DIRECT DEPOSITED.</p>   |
| 2021-620 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO ADDITIONAL INFORMATION NEEDED FOR THE TAXPAYERS 2020 REFUND REQUEST.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THE AMOUNT REQUESTED WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.</p>  |
| 2021-621 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO ADDITIONAL INFORMATION NEEDED IN REGARDS TO THE TAXPAYERS 2020 REFUND.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THEY WILL BE SENT VIA DIRECT DEPOSIT.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-622 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CANCELLING A PAYMENT FOR TAX YEAR 2020. TAXPAYER WILL EMAIL ME SOMETHING IN WRITING BEFORE I SEND THE REQUEST.   | BIT SUCCESSFULLY CANCELLED THE PAYMENT AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-623 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO ADDITIONAL CORRESPONDENCE FOR THE TAXPAYERS 2020 RETURN.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-624 | THIS OFFICE RECEIVED A FAX FROM THE CPA WITH ADDITIONAL DOCUMENTATION IN ORDER FOR THE TAXPAYERS TO RECEIVE THEIR 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-625 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO ADDITIONAL INFORMATION THAT WAS NEEDED IN ORDER TO PROCESS THE 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-626 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING THE LIABILITIES SHOWING ON THE ACCOUNT. MRS. TAXPAYER SAYS THAT SHE WAS PREVIOUSLY NOTIFIED THAT THE DEPARTMENT CREATED TAX RETURN UNDER THE BELIEVE THAT SHE HAD A FILING REQUIREMENT ND DID NOT SUBMIT A RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURNS WERE CREATED THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS). MRS. TAXPAYER WANTED TO KNOW THE STATUS OF THE RETURNS. | IT WAS EXPLAINED THAT THE RETURN FOR THE OLDEST YEAR IN QUESTIONS BECAUSE IT WAS RECEIVED AFTER THE ASSESSMENT PERIOD. AS SUCH, THE ONLY WAY TO POSSIBLY HAVE THE RETURN ACCEPTED IS THROUGH THE PETITION PROCESS BEGINNING WITH THE BOARD OF APPEALS. THE PROCESS OF FILING AN APPEAL ONLINE WAS EXPLAINED ALONG WITH FILE A PETITION UNDER NUNC PRO TUNC AS SHE SAYS THAT SHE WAS NOT A PA RESIDENTS AND CONTENTS THAT SHE WAS NOT PROPERLY NOTIFIED OF THE BALANCE/ISSUES WITH THE ACCOUNT. THE SECOND RETURN SUBMITTED HAS BEEN ACCEPTED. THERE IS AN AMOUNT REMAINING DUE WHICH IS PENALTY AND INTEREST. OTHER BALANCES WERE DISCOVERED WHICH ALSO APPEAR TO BE PENALTY AND INTEREST. MRS. TAXPAYER WAS NOTIFIED ACCORDINGLY. TAXPAYER SAYS THAT THE BALANCES WILL SIMPLY PAID AND NOT DISPUTED. PROVIDED MYPATH INFORMATION. MRS. TAXPAYER LASTLY HAD A CONCERN ABOUT THE LIEN FILED. THE CONCERN CAN ONLY BE ADVISED BY THE BOARD. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-627 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A REFUND FOR TAX YEAR 2017. TP FILED F/T RESIDENT INSTEAD OF P/T RESIDENT.  | LEFT VOICE MAIL TO FILE AMENDED RETURN   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-628 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER SEEKING ASSISTANCE WITH THE LIABILITY SHOWING ON THE ACCOUNT. A REVIEW OF THE NOTES SHOWS THAT THE INCOME TAX RETURN ON THE SYSTEM WAS CREATED BY THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS & DISCOVERY). THE TAXPAYER SAYS THAT THE INCOME IS NOT TAXABLE AND IS THE CANCELLATION OF HER REMAINING STUDENT LOAN DEBT. THE TAXPAYER GOES ON TO SAY THAT SHE HAS BEEN DISABLED FOR THE LAST NUMBER OF YEARS. HER DISABILITY HAS PREVENTED HER FROM HAVING MEANINGFUL EMPLOYMENT AND SAYS THAT SHE HAS NO REASONABLE WAY TO PAY OR CONTEST THE BALANCE. | IT APPEARS THAT LIABILITY HAS BEEN REFERRED TO AN OUTSIDE COLLECTION AGENCY. THE ABILITIES OF THE ADVOCATE OFFICE WAS EXPLAINED TO THE TAXPAYER. THIS OFFICE HAVE LIMITED ABILITIES TO ASSIST TAXPAYERS WITH OUTSTANDING LIABILITIES, LIENS AND PAYMENT PLANS. THE NUMBER TO THE CUSTOMER EXPERIENCE CENTER. THE TAXPAYER HAS IT WAS EXPERIENCE CENTER WHO ADVISED HER TO CONTACT OTRA. IT WAS ADVISED HIS CONTACT CEC FOR ASSISTANCE. SHE WILL CONTACT AGAIN IF SHE HAS ADDITIONAL DIFFICULTY SPEAKING WITH SOMEONE. CLOSING CASE. |
| 2021-629 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE 2020 REFUND. PER REVIEW, THE TAXPAYER SENT THE 909 GIVING THE OK TO PROCESS AS JOINT.   | 2019 AND 2020 REFUNDS HAVE BEEN APPROVED.   |
| 2021-630 | THIS OFFICE RECEIVED A PHONE CALL ABOUT NOT RECEIVING THE 2020 REFUND YET.   | TAXPAYER WAS REFERENCING HER IRS REFUND SO I GAVE HER THE IRS ADVOCATE NUMBER. WE DID RECEIVE THE STATE RETURN BUT NOTHING WAS OWED OR TO BE REFUNDED.  |
| 2021-631 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER COMPLAINING THAT A 10% PENALTY WAS ASSESSED FOR AN ACH REJECTION. TP CHECKED SAVINGS IN PATH INSTEAD OF CHECKING.  | ADVISED TO FILE APPEAL WITH BOA. GAVE WEB ADDRESS.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-632 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT SHE WAS ADVISED TO SPEAK WITH THE ADVOCATE OFFICE AFTER SPEAKING WITH A REPRESENTATIVE FROM THE CUSTOMER EXPERIENCE CENTER. THE TAXPAYER SAYS THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS ESPECIALLY SINCE A CLOSE RELATIVE HAS RECENTLY PASSED AWAY. THE TAXPAYER GOES ON TO SAY THAT SHE HAS PREVIOUSLY CONTACTED THE DEPARTMENT AND WAS ADVISED THAT THE REFUND WAS IN SECONDARY REVIEW.</p> | <p>A REVIEW OF THE ACCOUNT SHOWS THAT BOTH WAGE INFORMATION HAS BEEN REPORTED TO THE DEPARTMENT. AN EMAIL (5/18/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO PROCESS THE RETURN ACCORDINGLY.</p> <p>PER THE RESPONSE FROM THE BUREAU OF INDIVIDUAL TAXES, THE RETURN HAS BEEN REVIEWED AND ACCEPTED AS FILED. THE REFUND THEN WENT INTO A FRAUD MANAGER EVALUATION ALERT. AN EMAIL WAS SENT TO THE TO THE FRAUD DETECTION &amp; ANALYSIS UNIT. HOWEVER THE ALERT RELEASED BEFORE THE EMAIL COULD BE ANSWERED. THE REFUND IS CONTINUING TO PROCESS. A TELEPHONE CALL HAS BEEN RECEIVED FROM THE TAXPAYER. IT WAS ADVISED THAT THE REFUND IS CONTINUING TO PROCESS.</p> <p>A TELEPHONE CALL (5/28/21) WAS RECEIVED FROM THE TAXPAYER CONCERNING THE STATUS OF THE REFUND. THE TAXPAYER SPOKE WITH THE ADVOCATE. THE ADVOCATE SAYS THAT HE EXPLAINED THE STATUS OF THE ACCOUNT TO HER. THE TAXPAYER STILL HAD QUESTIONS/CONCERNS AND IT WAS ASKED THAT A RETURN CALL BE PLACED OUT TO TAXPAYER. A RETURN CALL WAS PLACED OUT TO TAXPAYER. IT WAS EXPLAINED THAT THE REFUND HAS NOT BEEN YET. IT WILL BE RECEIVED SHORTLY.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS PROCESSED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. A TELEPHONE CALL (6/7/21) HAS BEEN PLACED OUT TO THE TAXPAYER WITH A VOICEMAIL BEING LEFT. CLOSING CASE.</p> |
| 2021-633 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT NOTICE ADVISED THAT THE LIABILITY CALCULATED ON THE INCOME TAX RETURN WAS UNPAID AND A PENALTY WAS NOT BEING ASSESSED. A REVIEW OF THE ACCOUNT SHOWS THAT A PAYMENT WAS SCHEDULED AND ATTEMPTED TO BE MADE BUT WAS RETURNED. THE NOTE ON THE SYSTEM STATES THE "UNABLE TO LOCATE ACCOUNT". THIS MEANS THAT THE ACCOUNT NUMBER, ROUTING NUMBER OR BOTH ARE INCORRECT.</p>  | <p>MRS. TAXPAYER SAYS THAT SHE CONTACTED HER BANK AND THE BANK ADVISED HER THAT THERE WAS NO RECORD OF A PAYMENT BEING RETURNED. IT WAS EXPLAINED THAT THERE BE NO RECORD BECAUSE THE NOTE ON THE SYSTEM STATES THAT THE ACCOUNT COULD NOT BE LOCATED. MRS. TAXPAYER HAD A COPY OF THE TAX RETURN AND STATED THAT THE ACCOUNT NUMBER IS LISTED INCORRECTLY. SHE STATED THAT A PREPARER WAS PAID TO PREPARE THE RETURN. THEREFORE SHE WOULD CONTACT THE PREPARER TO DISPUTE THE ERROR. SHE ALSO SAYS THAT A ANOTHER PAYMENT WILL BE REMITTED. LASTLY SHE ASKED IF THE PENALTY COULD BE REMOVED. RESPONDED BY SAYING THAT A PETITION WOULD NEED TO BE FILED WITH THE BOARD OF APPEALS. MRS. TAXPAYER SAYS THAT SHE WILL DECIDE WHETHER OR NOT A PETITION IS FILED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE GIVEN AT THIS TIME. CLOSING CASE.</p>   |
| 2021-634 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND.</p>   | <p>TAXPAYER DID NOT QUALIFY FOR TAX FORGIVENESS AND THE RETURN IS NOW AN EQUALS RETURN. I TRIED TO EXPLAIN TO THE TAXPAYER BUT HE SAID THE INCOME WAS NOT TAXABLE. I LET THE TAXPAYER KNOW THAT THE ISSUE WAS WITH TAX FORGIVENESS AND IF INCOME THEY CLAIMED IS NOT TAXABLE THEY WOULD NEED TO FILE AN AMENDED RETURN INDICATING THAT.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-635 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER CONCERNING THE LIABILITY ON THE ACCOUNT AND CALCULATED ON THE INCOME TAX RETURN. A REVIEW OF THE RETURN APPEARS TO SHOW THAT THE BALANCE IS THE RESULT OF 1099R DISTRIBUTION CODE 1 THAT HAS BEEN REPORTED. IF THE TAXPAYERS ARE UNABLE TO PAY THE BALANCE IN FULL THEN THAT SHOULD SPEAK WITH THE CUSTOMER EXPERIENCE CENTER AND REQUEST A DEFERRED PAYMENT PLAN. IF THE TAXPAYERS ARE DISPUTING ITS TAXABILITY THEN SUFFICIENT DOCUMENTATION SHOWING THAT IT IS NOT TAXABLE WOULD NEED TO BE RECEIVED.</p> | <p>A RETURN CALL (5/17/21) WAS PLACED OUT TO MR. TAXPAYER WITH A VOICEMAIL BEING LEFT. THE OFFICE WILL AWAIT A RETURN CALL.</p> <p>THERE IS NO RECORD OF A RECEIVING A RETURN CALL AFTER THE VOICEMAIL. THERE IS NO RECORD OF EITHER TAXPAYER CONTACTING ANY OTHER AREA OF THE DEPARTMENT. ANOTHER REVIEW OF THE ACCOUNT SHOWS A PAYMENT HAS BEEN REMITTED. THE PAYMENT HAS BEEN MADE CREDITED TO THE FOLLOWING TAX YEAR. HOWEVER THE PAYMENT AMOUNT EQUALS THE AMOUNT OF THE TAX LIABILITY OF THE YEAR IN QUESTION. A SECOND ATTEMPT (5/27/21) WAS MADE TO SPEAK WITH MR. TAXPAYER. IT APPEARS SOMEONE ANSWERED THE CALL THEN IMMEDIATELY HUNG UP. AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES. PER THEIR RESPONSE, THE PAYMENT HAS BEEN MOVED AND THE TAX YEAR IS PAID IN FULL. THERE APPEARS TO BE NO OTHER ADJUSTMENT NECESSARY AT THIS TIME. CLOSING CASE.</p>  |
| 2021-636 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO OPTIONS BECAUSE OF A PAYMENT PENALTY. I LEFT A VOICEMAIL.</p>  | <p>I EXPLAINED TO THE TAXPAYER THAT HER ONLY OPTION IS TO PAY THE BALANCE AND THEN APPEAL TO THE BOARD TO ABATE HER PENALTIES AND INTEREST AS SHE STATED IT WAS AN HONEST MISTAKE WHEN SHE SUBMITTED THE PAYMENTS ONLINE WITH THE BANKING INFORMATION.</p>  |
| 2021-637 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE STATUS ON THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT SHE HAS CONTACTED THE DEPARTMENT MULTIPLE TIMES AND HAVE BEEN TOLD BY REPRESENTATIVES TO ALLOW MORE TIME TO RECEIVE THE REFUND. A REVIEW OF THE TAX RETURN SHOWS THAT REFUND IS BEING REQUESTED THROUGH TAX FORGIVENESS. THERE IS A NOTE ON THE SYSTEM APPEARS TO STATE THAT THE ATTEMPT TO DIRECT DEPOSIT THE PAYMENT FAIL. THE LATEST PROCESSING DATE OF THE REFUND APPEARS TO BE OVER 30-DAYS OLD.</p>                   | <p>PROVIDED CALLBACK INFORMATION. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW TO THE REFUND TO DETERMINE IF THERE IS/WAS AN ISSUE WITH THE DIRECT DEPOSIT.</p> <p>AN EMAIL WILL NOT BE SENT AT THIS TIME. NOTES ON THE SYSTEM SHOW THAT A SECOND ATTEMPT IS BEING MADE TO ISSUE THE REFUND. THERE WAS AN ERROR WITH THE INITIAL ATTEMPT. IF THERE ARE NO ISSUES WITH THE SECOND ATTEMPT, THE REFUND SHOULD NO BE RECEIVED. AN ATTEMPT (5/27/21) WAS MADE TO SPEAK WITH THE TAXPAYER. A VOICEMAIL HAS BEEN LEFT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THERE IS NO RECORD OF THE TAXPAYER GIVING A RETURN CALL TO THIS OFFICE OR THE DEPARTMENT AFTER THE 5/27/21 VOICEMAIL. HOWEVER A REVIEW OF THE ACCOUNT SHOWS THAT THE DEPARTMENT'S SECOND ATTEMPT TO ISSUE THE REQUESTED REFUND WAS SUCCESSFUL. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-638 | <p>THIS OFFICE RECEIVED A TELEPHONE FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISED OF A BAD CHECK. MR. TAXPAYER THAT HE AND MRS. TAXPAYER SOLD DIVIDEND INVESTMENTS FOR A LARGE CAPITAL GAIN. AS A RESULT, THEIR TAX PREPARER TOLD ASKED FOR ESTIMATE PAYMENTS BE SUBMITTED. THE ESTIMATED PAYMENT WAS RETURNED BECAUSE THE MR. TAXPAYER SAYS THAT THE BANKING ACCOUNT WAS CLOSED BY THE BROKERAGE FIRM WITHOUT NOTICE. A SECOND PAYMENT WAS MAKE AS SOON AS THE BAD PAYMENT WAS DISCOVERED. HE IS ASKING FOR THE PENALTY TO REVERSED AS A SECOND PAYMENT WAS MAKE AS SOON AS THE ERROR WAS DISCOVERED. THIS ISSUE HAS NEVER OCCURRED BEFORE.</p> | <p>IT WAS EXPLAINED THAT A BAD CHECK PENALTY CAN ONLY POSSIBLY ABATED BY THE BOARD OF PENALTY. IT WAS STATED THAT AN EMAIL COULD BE SENT WITH THE INFORMATION ABOUT HOW TO PETITION THE BOARD. THE EMAIL IS BEING SENT ON (5/18/21).</p> <p>A REPLY EMAIL HAS BEEN RECEIVED FROM MR. TAXPAYER ACKNOWLEDGING THE EMAIL SENT BY THIS OFFICE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> <p>THIS OFFICE RECEIVED A TELEPHONE CALL (7/19/21) FROM MR. TAXPAYER. MR. TAXPAYER EXPLAINED THAT HE DID FILE A FILE A PETITION WITH THE BOARD OF APPEALS. PLEASE SEE ALL PREVIOUS NOTES. HOWEVER PER BOA'S DECISION &amp; ORDER, THE REQUEST FOR THE ABATEMENT OF THE BAD CHECK PENALTY HAS BEEN DENIED BECAUSE THE TAXPAYERS WERE PREVIOUS CHARGED ESTIMATED UNDERPAYMENT PENALTY. AFTER REVIEWING TO DECISION &amp; ORDER, IT HAS BEEN ADVISE TO SPEAK WITH EXAMINER LISTED ON THE ORDER AND FILE A PETITION WITH THE BOARD OF FINANCE AND REVENUE.</p> <p>THIS OFFICE HAS BEEN FURTHER CONVERSATIONS WITH MR. TAXPAYER. A PETITION WILL BE FILED WITH THE BOARD OF FINANCE AND REVENUE. A COPY OF THE PETITION HAS BEEN SUBMITTED TO THIS OFFICE FOR REVIEW. ADDITIONALLY, A CHECK PAYMENT HAS BEEN SENT TO COVER THE PENALTY THAT WAS DEDUCTED FROM THE OVERPAYMENT CALCULATED THE INCOME TAX RETURN. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF THE RETURN CAN BE REVIEWED. IT APPEARS THAT THERE IS RECORD OF THE BF&amp;R APPEAL BEING RECEIVED.</p> |
| 2021-639 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF CHECK POSTED. THE CHECK WAS MAILED BY THE TAXPAYER ON 05/06/21. THE TAXPAYER ALSO REQUESTED AN ABATEMENT OF PEN. ADVISED TO CHECK BACK IN 2 WEEKS TO CONFIRM RECEIPT OF CHECK, THEN FILE APPEAL WITH BOA FOR THE PENALTY.</p>   | <p>PAYMENT FOR TAX YEAR 2019 WAS POSTED 05/05/21 RCVD ON 05/17/21</p>   |
| 2021-640 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE HIS REFUND. THE PERIOD IS IN FRAUD MANAGER EVAL. WILL CONTACT THE FRAUD UNIT TO EXPEDITE.</p>  | <p>CALLED TAXPAYER AND ADVISED THAT THE REFUND WAS SYSTEM APPROVED 05/18/21.</p>  |
| 2021-641 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER ABOUT SENDING IN TAX FORMS AND A CHECK BUT THEY ARE NOT YET CASHED. I LET THE TAXPAYER KNOW THERE IS A LARGE BACKLOG AND BIDM IS WORKING ITS BEST TO GET IT COVERED.</p>   | <p>TAXPAYER HAS ZERO BALANCES AND I HAVE NOT HEARD SINCE WE LAST TALKED. I WILL REWORK THE CASE IF THE TAXPAYER REACHES OUT IN THE FUTURE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-642 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING CORRESPONDENCE SUBMITTED IN RESPONSE TO AN ASSESSMENT NOTICE SENT BY THE DEPARTMENT. NOTES ON THE SYSTEM SHOWS THAT THE TAXPAYER CONTACTED THE DEPARTMENT AFTER THE NOTICE WAS FIRST ISSUED. THE REPRESENTATIVE ADVISE TO SUBMIT DOCUMENTATION TO VERIFY WHY SHOULD BE ISSUED. THE TAXPAYER SAYS THAT THE A REFUND OF THE 1099 WITHHOLDING IS BEING ISSUED BECAUSE, WHILE THE EMPLOYER IS BASED IN PA, HE WORKS REMOTELY FROM HIS HOME IN TX. IT APPEARS THAT THE TAXPAYER IS SAYING THE EMPLOYER IS IMPROPERLY WITHHELD THE TAXES UNDER PA ACT 43.</p> | <p>WHILE THERE IS RECORD OF THE CORRESPONDENCE BEING RECEIVED BY FAX (NOTE ON THE SYSTEM). IT WAS ASKED THAT THE INFORMATION BE FORWARDED TO THIS OFFICE. IT HAS BEEN FORWARDED BY EMAIL. THE INFORMATION AND ACT 43 WILL BE REVIEWED TO DETERMINE IF ADJUSTMENT CAN BE MADE.</p> <p>THIS OFFICE IS CONTINUING ITS REVIEW OF THE ISSUE AND INFORMATION. A REQUEST WILL BE MADE TO FOR THE CONTRACT AGREEMENT BETWEEN THE EMPLOYER AND TAXPAYER. THE TAXPAYER SAYS THAT HE WORKS REMOTELY FROM HIS HOME IN TX (LETTER FROM THE EMPLOYER ALSO STATES THIS). THE AGREEMENT IS BEING ASKED FOR TO DETERMINE IF THE EMPLOYER IS PROVIDING THE TAXPAYER WITH A WORKSPACE WHICH COULD CHANGE THE TAXABLE OF THE INCOME.</p> <p>AN EMAIL REQUESTING A COPY OF THE TAXPAYER'S CONTRACT AGREEMENT IS BEING SENT ON (6/3/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>A COPY OF THE CONTRACT AGREEMENT HAS BEEN RECEIVED FROM THE TAXPAYER. AN EMAIL (6/17/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF ALL SUBMITTED INFORMATION COULD BE REVIEWED. IT IS THE DETERMINATION OF THIS OFFICE THAT AFTER REVIEWING THE SUBMITTED INFORMATION AND PA STATE LAW AND REGULATIONS, THE TAXPAYER IS A REMOTE TELEWORKER. PER THE RESPONSE FROM BIT, THE ACCOUNT HAS BEEN ADJUSTED AND THE REQUESTED REFUNDS WILL BE ISSUED. AN EMAIL (6/18/21) WAS RECEIVED FROM A TAXPAYER ASKING FOR A STATUS UPDATE. A REPLY (6/21/21) WAS SENT EXPLAINING THAT THE ACCOUNT HAS BEEN REVIEWED AND THE REQUESTED REFUNDS WILL BE RECEIVED SHORTLY. THE ACCOUNT IS UNDER FRAUD MANAGER EVALUATION. A REQUEST WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT.</p> <p>THE EMAIL TO FDAU IS BEING SENT (6/22/21).</p> <p>FDAU HAS RECEIVED THE ACCOUNT AND RELEASED THE ALERTS. A REVIEW OF THE ACCOUNTS SHOWS THAT BOTH REFUNDS HAVE BEEN ISSUED TO THE TAXPAYER. THEREFORE IT APPEARS THAT NO OTHER ADJUSTMENTS OR REVIEWS ARE NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-643 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH THE 2017 REFUND. WILL REVIEW.</p>  | <p>LVM WITH CPA ADVICING CAN SEND 2018/2019 TO MY ATTENTION. NO RESPONSE, WILL CLOSE THIS CASE AND IF CPA SENDS CORRESPONDENCE A NEW CASE WILL BE OPENED.</p>  |
| 2021-644 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THEIR REFUND AND STATED SHE WAS WORKING WITH AN ADVOCATE NAMED CHRIS. TAXPAYER MAY BE REFERRING TO THE IRS ADVOCATE. WILL EMAIL FOR ADDITIONAL INFO.</p>  | <p>EMAILED TAXPAYER ADVISING TO CONTACT THE IRS ADVOCATE FOR ASSISTANCE. GVE PHONE</p>   |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-645 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS HER EX HUSBAND FALSIFYING THEIR RETURN.  | TAXPAYER SENT IN PROOF OF THE KIDS AND BIT SPLIT THE FALSIFIED TAX RETURN SO THE CORRECT TAXPAYER COULD RECEIVE HER REFUND. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-646 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT BIDM IS NOT PICKING UP THE MAIL FROM THE POST OFFICE. WILL CHECK WITH BIDM TO CONFIRM PICK UP TIMES ETC.   | TAXPAYER RECEIVED EMAIL THAT RETURN/PAYMENT WERE DELIVERED.   |
| 2021-647 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. PER REVIEW, NEED COPY OF W2 TO CONFIRM WITHHOLDINGS.  | LVM ADVISING REFUND SYSTEM APPROVED 05/20/21, ALLOW 3 WEEKS.  |
| 2021-648 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER SEEKING ASSISTANCE WITH OBTAINING A COPY OF THE 1099-G. MR. TAXPAYER SAYS THAT SHE AND MRS. TAXPAYER ARE FILING THEIR INCOME TAX RETURN AND NEED A COPY OF THE FORM. MR. TAXPAYER SAYS THAT A MYPATH ACCOUNT HAS BEEN CREATED HOWEVER IT SAYS THAT IT TAKES SOME TIME TO VERIFY THE ACCOUNT AND GAIN ACCESS. AFTER LOOK ON THE DATABASES THIS OFFICE HAS, A COPY OF THE 1099 COULD NOT BE FOUND. | IT WAS EXPLAINED TO MR. TAXPAYER THAT SEARCH THE DATABASES THIS OFFICE HAS ACCESS TO, A COPY OF THE 1099-G. THE NUMBER TO MYPATH WAS GIVEN. IT WAS EXPLAINED IT WAS UNKNOWN THE AMOUNT OF ASSISTANCE THAT COULD BE OFFER BUT N KNOWN INFORMATION SHOWS THAT THE 1099-G CAN BE VIEWED IN MYPATH. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE OFFERED AT THIS TIME. CLOSING CASE. |
| 2021-649 | THIS OFFICE RECEIVED A VOICEMAIL IN REGARDS TO HAVE AN ISSUE WITH THE IRS.   | I CALLED THE TAXPAYER BACK AND GAVE HIM BOTH IRS ADVOCATE NUMBERS THAT I HAVE. THE TAXPAYER'S RETURNS FOR PA HAVE ALL BEEN PROCESSED AND NOTHING IS OWED OR DUE TO BE REFUNDED AT THIS TIME.  |
| 2021-650 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH A REFUND. THE DEPARTMENT IS NOT GIVING THE TAXPAYER CREDIT FOR NON RESIDENT WITHHOLDINGS.  | REFUND SYSTEM APPROVED 05/26/21.  |
| 2021-651 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING THEIR 2020 REFUND YET.  | TAXPAYER SENT ME THEIR VA RETURN AND W2 AS REQUESTED BY BIT. BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-652 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE TAXPAYERS ASSISTANCE REQUEST IN REGARDS TO NOT BEING ABLE TO PAY 2017 AND THE 2018 BALANCES TO PA.   | THE DEPARTMENT OFFSET THE TAXPAYERS FEDERAL REFUND TO PAY ALL BALANCES, TP NO LONGER HAS AN BALANCES WITH THE STATE OF PA. THE ADVOCATE OFFICE CANNOT INTERVENE WITH A SITUATION LIKE THIS.   |
| 2021-653 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT BEING ABLE TO GET HER LIFE INSURANCE LICENSE BECAUSE OF A SALES TAX BALANCE BACK IN 2001.  | SALES TAX REVIEWED THE ACCOUNT AND THEIR IS NO LONGER A BALANCE DUE. THE TAXPAYER WAS NOTIFIED BY PHONE AND A NOTICE WILL BE SENT FOR THE TAXPAYERS RECORDS.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-654 | THIS OFFICE RECEIVED AN EMAIL ABOUT A POSSIBLE ABATEMENT OF PENALTIES FROM A NOTICE.  | I EXPLAINED TO THE CPA THAT THERE WAS NOTHING THAT I COULD DO AND THEY WOULD NEED TO GO TO THE BOARD OF APPEALS IF THEY WISH TO HAVE THE PENALTIES ABATED.<br><br>TP THEN ASKED IF THEY COULD DISPUTE THE CREDIT ADJUSTMENT, I SAID SEND ME WHAT YOU THINK IT SHOULD BE AND I CAN HAVE THE PROCESSING AREA TAKE A LOOK.<br><br>PROCESSING AREA SENT A BREAKDOWN OF THE OC CREDITS AND THE CPA WAS SENT THE INFORMATION. |
| 2021-655 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A NOTICE FOR TAX YEAR 2019 AND WHY THERE IS A BALANCE.   | I EXPLAINED TO THE CPA THAT EVEN THOUGH AN EXTENSION WAS FILED, 90 PERCENT OF THE BALANCE DUE NEEDS TO BE PAID. IN THIS CASE IT WAS NOT WHICH IS WHY THERE IS A BALANCE DUE.  |
| 2021-656 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER SEEKING ASSISTANCE WITH HER SPOUSE'S REFUND. A SCREENSHOT WAS ATTACHED WITH THE EMAIL. UNFORTUNATELY, THIS OFFICE IS NOT ABLE TO PROVIDE ASSISTANCE BECAUSE HELP IS BEING SOUGHT WITH THE STATUS OF THE FEDERAL REFUND. PER THE SCREENSHOT, THE REFUND HAS BEEN WITHHELD AND APPLIED TOWARDS AN OUTSTANDING TAX OBLIGATION. A REPLY EMAIL WILL BE SENT ACKNOWLEDGING THE TAXPAYER'S EMAIL AND EXPLAINING THAT THIS OFFICE CAN OFFER ASSISTANCE. TELEPHONE NUMBERS FOR THE FEDERAL ADVOCATE OFFICE WILL BE PROVIDED. | AN EMAIL (5/20/21) HAS BEEN SENT TO THE TAXPAYER EXPLAINING THAT NO ASSIST CAN BE GIVEN AS THIS IS FEDERAL TAX ISSUE. THE TELEPHONE NUMBERS TO THE FEDERAL ADVOCATE OFFICE WERE GIVEN IN THE EMAIL. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE OFFERED. CLOSING CASE.  |
| 2021-657 | THIS OFFICE RECEIVED AN EMAIL ABOUT CASHING A 2019 REFUND CHECK AND WHAT IS THE AMOUNT OF THEIR 2020 CARRY OVER CREDIT.   | I VERIFIED THE TAXPAYER COULD CASH THE 2019 REFUND AND GAVE THE UPDATED AMOUNT OF CARRY OVER CREDIT IN TAX YEAR 2020.   |
| 2021-658 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING AN EXPEDITE DUE TO HARDSHIP. SENT EMAIL TO THE FRAUD INVESTIGATION UNIT, PERIOD IS PENDING IN FRAUD MANAGER EVALUATION.  | REFUND HAS BEEN RELEASED 05/27, SYSTEM APPROVED.  |
| 2021-659 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT SHE MADE 2 PAYMENTS FOR THE 2020 PERIOD IN ERROR. WILL SEND EMAIL TO BIT TO SEE IF 2ND PAYMENT CAN BE FOUND. ALSO ADVISED PENALTY CAN ONLY BE ABATED BY SUBMITTING A PETITION TO THE BOARD OF APPEALS.  | BIT CONFIRMED THE PAYMENT ORIGINAL MADE TO THE 2021 TAX YEAR WAS CANCELLED, AS A RESULT THE BAD CHECK PENALTY WAS ASSESSED. ADVISED TO SUBMIT PETITION TO THE BOARD TO REQUEST PENALTY ABATEMENT.   |
| 2021-660 | THIS OFFICE RECEIVED A PHONE CALL FROM TAXPAYER REQUESTING ASSISTANCE WITH HER 2020 REFUND AND SHE NEEDS INFORMATION ON THE 2019 AOPC OFFSET. ADVISED WILL REVIEW AND CALLBACK WITH FINDINGS.   | 2020 REFUND SYSTEM APPROVED 05/21/21.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-661 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A NOTICE FROM THE DEPARTMENT OF REVENUE THAT SHE DID NOT UNDERSTAND.  | COMPLIANCE REACHED OUT TO THE TAXPAYER AS THE NOTICE DEALT WITH A TAX CLEARANCE WITH THE LIQUOR CONTROL BOARD.  |
| 2021-662 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT THE LIEN PAYMENTS MADE IN 04/2021 WERE NOT REFLECTED ON OUR SYSTEM. THE TAXPAYER ALSO REQUESTED DETAILS ON THE LIABILITIES FOR TAX YEARS 2015-2018.   | LIENS APPLIED PAYMENTS CORRECTLY TO RESOLVE TAX YEARS 2010, 2013, 2014. CEC SUPERVISOR CONTACTED TAXPAYER TO EXPLAIN LIABILITIES DUE.   |
| 2021-663 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE 2020 PAYMENT NOT BEING CREDITED TO THE TAXPAYERS ACCOUNT. CPA WILL SEND ME THE FRONT AND BACK OF THE CANCELLED CHECK.  | THE CHECK WAS LOCATED AND APPLIED TO THE CORRECT AREA PER THE CPA'S REQUEST.  |
| 2021-664 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA THAT THE TAXPAYERS 2020 PAYMENT WAS NOT CREDITED TO THEIR ACCOUNT.   | I NOTIFIED THE CPA THE PAYMENT HAS BEEN APPLIED TO THE ACCOUNT AND ONLY AN ESTIMATED UNDER PENALTY REMAINS.   |
| 2021-665 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE NOTICE STATES THAT THERE IS A UNRESOLVED LIABILITY ON THE ACCOUNT THE TAXPAYER SAYS THAT A REFUND WAS REQUESTED ON THE RETURN. NOTES ON THE SYSTEM SHOW THAT THE EXAMINER REDUCED THE LINE 13 TAX WITHHOLDING AMOUNT. A REVIEW OF THE ACCOUNT AND THE DEPARTMENT'S DATABASES SHOW THAT THE ADDITIONAL WITHHOLDING AMOUNT IS NOW SHOWING AND AVAILABLE. | <p>THE CURRENT STATUS OF THE ACCOUNT WAS EXPLAINED TO THE TAXPAYER. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED FOR POSSIBLE ADJUSTMENT.</p> <p>THE EMAIL HAS BEEN (5/28/21). PER THE THEIR RESPONSE, THE WITHHOLDING AND RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURES. AN ADDITIONAL REFUND AMOUNT SHOULD NOW BE RECEIVED BY THE TAXPAYER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. CLOSING CASE.</p> |
| 2021-666 | THIS OFFICE RECEIVED AN EMAIL FROM THE ATTORNEY QUESTIONING A LIEN FILED FOR REALTY TRANSFER TAX FROM PARENT TO CHILD. WILL SEND MESSAGE TO LIENS FOR ASSISTANCE.   | CPA WAS CONTACTED DIRECTLY BY REALTY TRANSFER TAX   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-667 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING THE LIABILITY SHOWING ON THE ACCOUNT. THE TAXPAYER SAYS THAT A REFUND WAS REQUESTED ON THE PA-40 RETURN BECAUSE THE EMPLOYER INCORRECTLY BEGAN WITHHOLDING PA TAXES AFTER ACCEPTING THE POSITION. HE SAYS THAT HE LEFT THE STATE TO ACCEPT THE POSITION. NOTES ON THE SYSTEM STATE THAT THE WAGES AND WITHHOLDING WERE TO THE AMOUNTS SHOWING IN THE W-2 REPOSITORY.  | THE TAXPAYER SAYS THAT HE PREVIOUSLY SUBMITTED AN EMPLOYER LETTER TO EXPLAINING HIS EMPLOYMENT AND THE WAGES TO THE DEPARTMENT. IT WAS EXPLAINED THAT NO RECORD OF SUCH A LETTER COULD BE FOUND. IT WAS ASKED FOR THE LETTER TO BE FORWARDED TO THIS OFFICE. EMAIL ADDRESS WAS PROVIDED. THE EMAIL AND LETTER WAS RECEIVED WHILE ON THE CALL WITH THE TAXPAYER. IT WAS EXPLAINED THAT THE LETTER IS INSUFFICIENT AND HAS ERRORS. THE TAXPAYER SAID THAT HE WILL BE OBTAIN A REVISED LETTER AND ADDITIONAL INFORMATION.<br><br>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. PLEASE SEE ALL PREVIOUS NOTES. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE FIRST TELEPHONE CONVERSATION. THIS OFFICE WILL CONTINUE ASSISTING THE TAXPAYER IF ADDITIONAL INFORMATION OR A RETURN CALL IS RECEIVED. CASE CLOSED. |
| 2021-668 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO THE 2019 RETURN NOT BEING PROCESSED CORRECTLY BECAUSE THE 2018 CARRY OVER CREDIT HAS NOT COME OVER YET. AT THIS TIME THE 2018 RETURN IS STILL SUSPENDED BECAUSE OF ADDITIONAL INFORMATION THAT WAS SENT.   | THE PIT SPECIALIST AREA PROCESSED BOTH THE 2018 AND 2019 RETURN AND CONTACTED THE CPA WITH THE UPDATE.   |
| 2021-669 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A NOTICE THE TAXPAYER RECEIVED IN REGARDS TO AN INHERITANCE TAX.  | I HAD A MANAGER IN THE INHERITANCE TAX DIVISION CONTACT THE TAXPAYER AND THEY MADE AN ADJUSTMENT TO THE BALANCE AFTER THEIR DISCUSSION.  |
| 2021-670 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS "FLED MY 2020 2019 2018 TAXES AND HAVEN'T RECEIVED ANY FEDERAL RETURN AND INCORRECT AMOUNT FOR STIMULUS. I CAN'T GET A HOLD OF ANYONE FROM THE IRS MY 2020 WAS E-FILED MARCH 7,2021 "STILL IN PROCESSING " . I AM A SINGLE MOM OF 3 HAVING FINANCIAL ISSUES DUE TO NO TAX REFUND TO PAY MY BILLS. THERE IS ONLY RECORD OF PA RECEIVING A RETURN FOR ONE OF THE YEARS IN QUESTION. THE RETURNS LISTS NO INCOME AND IS NOT REQUESTING A REFUND. THIS OFFICE IS UNABLE TO ASSIST THE TAXPAYER WITH POSSIBLY OBTAINING ANY FEDERAL REFUND OR ECONOMIC IMPACT (STIMULUS) PAYMENT. | A TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER (5/25/21). IT WAS EXPLAINED THAT THIS ADVOCATE OFFICE IS ONLY TO REVIEW AND ACCESS PA STATE TAX INFORMATION. THE TAXPAYER EXPLAINED THAT SHE IS NOW FILING RETURNS AND BACK RETURNS BECAUSE SHE HAD NOT BEING RECEIVING A W-2/1099 AS IT WAS GOING TO AN INCORRECT ADDRESS. TELEPHONE NUMBERS FOR THE FEDERAL ADVOCATE OFFICE WERE GIVEN. IT APPEARS THAT THERE IS NO OTHER ASSISTANCE THAT CAN BE GIVEN. CLOSING CASE.  |
| 2021-671 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER 2020 REFUND YET. TAXPAYER INCORRECTLY CLAIMED MILEAGE AND OVER REPORTED HER SNEAKERS. SHE WILL SEND AN EMAIL SO THE RETURN CAN BE ADJUSTED.   | TAXPAYER SENT AN EMAIL STATING THEY MISCALCULATED THEIR UE AND I HAD BIT ADJUST THE RETURN. TAXPAYER WAS NOTIFIED OF THE LOWER THAN CLAIMED REFUND BECAUSE OF THESE ADJUSTMENTS.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-672 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER. HE EXPLAINED THAT HE WAS INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT ONLY SCHEDULE C INCOME IS BEING LISTED ON THE RETURN. TAX FORGIVENESS WAS ALSO REQUESTED. THE FORGIVENESS CREDIT CREATED AN EQUAL RETURN. NO HAS BEEN ISSUED. | THE ACCOUNT WAS EXPLAINED TO MR. TAXPAYER AND THAT NO REQUEST FOR REFUND COULD BE FOUND. MR. TAXPAYER SAID THAT HE WAS ATTEMPTING TO INQUIRE ABOUT THE REFUND REQUESTED ON THE FEDERAL INCOME TAX RETURN. MR. TAXPAYER IS CONTACTING THE WRONG OFFICE. PROVIDED THE TELEPHONE NUMBERS TO THE FEDERAL ADVOCATE OFFICE FOR POSSIBLE ASSISTANCE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-673 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS EMPLOYER WITHHOLDING TAXES FROM ILLINOIS EVEN THOUGH THE TAXPAYER DOES NOT LIVE OR WORK IN ILLINOIS.  | I TALKED TO THE EMPLOYER WITHHOLDING AREA AND THEY STATED THIS IS SOMETHING BETWEEN THE EMPLOYEE AND THE EMPLOYER. THE DEPARTMENT DOES NOT GET INVOLVED IN SITUATIONS LIKE THIS. TAXPAYER WAS NOTIFIED THERE IS NOTHING WE CAN DO.   |
| 2021-674 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF THE 2020 REFUND. WILL REVIEW.   | THE REFUND HAS BEEN APPROVED. EMAILED THE TAXPAYER TO ADVISE.  |
| 2021-675 | THIS OFFICE RECEIVED THE 911 FED FORM FOR THE IRS IN ERROR. WILL CALL TAXPAYER AND ADVISE TO REDIRECT TO THE IRS.   | EMAILED TAXPAYER ADVISING TO REDIRECT.   |
| 2021-676 | THIS OFFICE RECEIVED AN IRS INJURED SPOUSE CLAIM THROUGH THE MAIL.  | I EMAILED THE INFORMATION BACK TO THE TAXPAYER AND ALSO GAVE HIM THE IRS ADVOCATE NUMBERS.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-677 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE REFUND IS BEING REQUESTED AS EXCESS WITHHOLDING IS BEING LISTED ON THE RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT THE WITHHOLDING AMOUNT IS WAITING TO BE REVIEWED. THE W-2 REPOSITORY WILL BE LOOKED AT IN AN ATTEMPT TO VERIFY THE WITHHOLDING AMOUNT. INFORMATION FOR THE AMOUNT COULD NOT BE FOUND. IN FACT, THERE APPEARS TO BE WAGES LISTED THAT ARE NOT BEING REPORTED ON THE RETURN.</p> | <p>IT WAS EXPLAINED TO THE TAXPAYER THAT THE RETURN AND REFUND ARE STILL UNDER REVIEW. THE TAXPAYER SAYS THAT THE AMOUNT IS NEEDED AS HE IS FACING A FINANCIAL HARDSHIP. THERE APPEARS TO BE NO ADDITIONAL INFORMATION BEING REQUESTED AT THIS TIME. HOWEVER BASED ON THE REVIEW DONE BY THIS OFFICE, IT APPEARS THAT THE TAXPAYER WILL NEED TO SUBMIT ALL W-2'S AND 1099'S.</p> <p>AN EMAIL (6/2/21) HAS BEEN SENT TO THE TAXPAYER. THERE ARE QUESTIONS ARE AFTER REVIEWING THE TAX RETURN. MR. TAXPAYER IS FILLING AS A FULL YEAR RESIDENT BUT APPEARS TO BE REPORTING ONLY A PORTION OF HIS INCOME. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A TELEPHONE CALL (6/2/21) WAS RECEIVED FROM THE TAXPAYER IN RESPONSE TO THE EMAIL PREVIOUSLY SENT. THE TAXPAYER STATED THAT HE IS A FULL-YEAR PA RESIDENT BUT TEMPORARY WORKED IN OTHER STATE AFTER VISITING HIS SON THAT LIVES IN THAT STATE. IT WAS STATED THAT WILE IT APPEARS THAT A RESIDENT CREDIT COULD BE GIVEN FOR THE NON-PA SOURCED INCOME HOWEVER A COPY OF THE OTHER STATE'S RETURN WOULD NEEDED. THE TAXPAYER SAID THAT HE DID NOT FILE A NON-RESIDENT BECAUSE HE BELIEVED THAT A RETURN WAS NOT REQUIRED IF NO TAX WOULD BE DUE. THE OTHER STATE'S LAWS ARE NOT KNOWN BUT IT WAS EXPLAINED THAT PA REQUIRES A TAXPAYER TO FILE AN EQUAL RETURN. THE TAXPAYER SAID THAT HE WOULD FILE A NON-RESIDENT RETURN AND SUBMIT THE ADDITIONAL W-2.</p> <p>A COPY OF THE OTHER STATE'S RETURN HAS BEEN RECEIVED FROM THE TAXPAYER. AN EMAIL (6/10/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR THE ACCOUNT TO BE REVIEW. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE.</p> |
| 2021-678 | <p>THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR, WILL CALL TAXPAYER AND ADVISE TO REDIRECT.</p>   | <p>LVM ADVISING TO SEND FORM TO THE IRS.</p>  |
| 2021-679 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA ABOUT A REFUND THEY RECEIVED AND HOW MUCH CARRY OVER CREDIT WAS IN TAX YEAR 2020.</p>  | <p>I LET THE CPA KNOW THE REFUND COULD BE CASHED AND THAT 2020 DID NOT HAVE ANY CARRY OVER CREDIT, JUST AN EXTENSION PAYMENT.</p>   |
| 2021-680 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA ABOUT A REFUND THEY RECEIVED AND HOW MUCH CARRY OVER CREDIT WAS IN TAX YEAR 2020.</p>  | <p>I LET THE CPA KNOW THE REFUND COULD BE CASHED AND THAT 2020 DID NOT HAVE ANY CARRY OVER CREDIT, JUST AN EXTENSION PAYMENT.</p>   |
| 2021-681 | <p>THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO 3 REFUND CHECKS THAT THE CPA'S CLIENT RECEIVED.</p>   | <p>I LET THE CPA KNOW THE REFUNDS COULD BE CASHED FOR TAX YEARS 2018-2020.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-682 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A REFUND THEY RECEIVED AND THE CARRY FORWARD BALANCE IN 2020.  | CPA WAS NOTIFIED THEY CAN CASH THE CHECK AND THE CORRECT AMOUNT OF CARRY OVER CREDIT IN TAX YEAR 2020  |
| 2021-683 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO THEIR IRS REFUND.  | I EMAILED THE TAXPAYER BACK WITH THE PHILADELPHIA AND PITTSBURGH IRS ADVOCATE INFORMATION.   |
| 2021-684 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THE 2020 REFUND NOT BEING RECEIVED YET.   | TAXPAYER FILED AN EQUAL RETURN FOR HIS 2020 PA STATE TAX RETURN. I GAVE THE TAXPAYERS THE IRS ADVOCATE NUMBER TO CONTACT THEM ABOUT HIS REFUND.  |
| 2021-685 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT FOLLOWING: "I'M A SINGLE MOTHER OF 2 TODDLERS BOYS . I MADE AN ERROR IN MY WITHOLDINGS WHICH CAUSED ME TO HAVE TO ALSO AMEND MY RETURN BEFORE IT HAS BEEN PROCESSED. I'VE BEEN WAITING SINCE FEBRUARY 12 , 2021 AND FUNDS ARE GETTING REALLY LOW. MY CAR PAYMENTS ARE LATE, I DON'T HAVE RENT TO GIVE WHO I LIVE WITH SO WE WILL BE HOMELESS SOON AND THE SHOWER IS NO LONGER WORKING HERE. I DEEPLY NEED HELP". A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND REQUESTED IS BEING DONE THROUGH TAX FORGIVENESS. NOTES ON SYSTEM SHOW THAT AN INITIAL ATTEMPT WAS MADE TO ISSUED BUT THEIR WAS IN ERROR. THE REFUND HAS BEEN REPROCESSED AND A SECOND ATTEMPT IS BEING MADE TO ISSUED THE REFUND. | <p>THERE IS NO FURTHER EXPEDITING THAT THIS OFFICE CAN DO. THE TAXPAYER WILL HAVE TO WAIT TO RECEIVE THE AMOUNT. AN ATTEMPT WILL BE MADE TO CONTACT THE TAXPAYER AND EXPLAIN THE STATUS OF THE REFUND.</p> <p>A TELEPHONE CALL (6/1/21) WAS PLACED OUT TO THE TAXPAYER. IT WAS EXPLAINED THAT BASED ON WHERE THE REQUESTED REFUND IS IN PROCESS THERE IS NO FURTHER EXPEDITING THAT THIS OFFICE CAN REQUEST. IT WAS ALSO TOLD THAT THE REFUND SHOW BE RECEIVED IN APPROXIMATELY 2-3 WEEKS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>A TELEPHONE CALL AND VOICEMAIL (6/10/21) WAS RECEIVED FROM THE TAXPAYER INQUIRING ABOUT STATUS OF HER REQUESTED REFUND. IN THE VOICEMAIL , THE TAXPAYER SAYS THAT SHE HAS BEEN CHECKING ONLINE FOR THE STATUS BUT AN ERROR IS BEING GIVEN STATING THE INFORMATION IS INCORRECTLY. THE TAXPAYER IS SEEKING ASSISTANCE WITH THE FEDERAL REFUND. A RETURN CALL (6/10/21) WAS PLACED OUT TO THE TAXPAYER TO EXPLAINED THAT THIS OFFICE COULD NOT PROVIDE ASSISTANCE. SHE WOULD NEED SPEAK WITH A REPRESENTATIVE FROM THE FEDERAL IRS FOR ASSISTANCE. PROVIDED INFORMATION FOR FEDERAL ADVOCATE OFFICE.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-686 | THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.   | I SENT THE TAXPAYER BACK HIS IRS INJURED SPOUSE AND GAVE HIM THE ALABAMA ADVOCATE OFFICE PER THE IRS WEBSITE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-687 | THIS OFFICE RECEIVED A FAX IN REGARDS TO THE TAXPAYERS 2020 REFUND.   | ACCOUNT DEALS WITH OC CREDIT WHICH WILL NOT BE PROCESSED FOR A COUPLE MONTHS. I LET THE CPA KNOW THAT I HAD THE INFORMATION ATTACHED TO THEIR RETURN AND ONCE THEY START PROCESSING THESE THE INFORMATION WILL BE THERE.<br><br>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED. |
| 2021-688 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER DISPUTING THE LIABILITY FOR HER 2020 RETURN. TP IS A NJ RESIDENT BUT WORKS IN PA. NO PA TAXES WERE WITHHELD. ADVISED MUST AMEND THE RETURN AND REPORT \$0 INCOME, ALSO NEED A COPY OF THE NJ RETURN AND W2. | REFUND WAS SYSTEM APPROVED 06/03/21.  |
| 2021-689 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING A REFUND, IT APPEARS TO PAYMENT WERE MADE FOR 2019 RETURN. THE 2ND PAYMENT PROCESSED UNDER MR TAXPAYER'S ACCOUNT. WILL SEND EMAIL TO BIT TO CORRECT.   | THE REFUND HAS BEEN SYSTEM APPROVED UNDER MR. SPOUSE'S SSN. LVM ADVISING TO ALLOW 2/3 WEEKS.  |
| 2021-690 | THIS OFFICE RECEIVED AN EMAIL IN REGARD TO MAILING HIS TAX RETURN IN 2 MONTHS AGO AND IT NOT ON THE SYSTEM YET.   | I TOLD THE TAXPAYER TO GIVE IT ANOTHER 4 WEEKS SINCE WE ARE UNDERSTAFFED AT BIDM, IF ITS NOT ON BY THEN WE'LL DISCUSS WHAT TO DO NEXT.<br><br>RETURN POSTED TO THE SYSTEM AND BIT PROCESSED THE REFUND. TAXPAYER HAS BEEN NOTIFIED IT WILL BE SENT BY CHECKS IN THE NEXT COUPLE WEEKS.  |
| 2021-691 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A TAX REFUND THAT WAS SENT THE MIDDLE OF MARCH BUT HAS NOT BEEN PROCESSED.  | THE CURRENT BACKLOG DATE IS THE BEGINNING OF FEBRUARY, TAXPAYER WILL CALL BACK IN THE MIDDLE OF JUNE AND IF STILL NOT PROCESSED, I WILL THEN SEND FOR IT TO BE EXPEDITED.<br><br>REFUND WAS APPROVED AND TAXPAYER WAS NOTIFIED.   |
| 2021-692 | THIS OFFICE RECEIVED MAIL FROM THE CPA IN REGARDS TO HIS CLIENTS ADJUSTMENT TO THEIR INHERITANCE FILING.  | INHERITANCE TAX WILL REACH OUT TO THE CPA BECAUSE HE IS CURRENTLY NOT THE REP OR THE EXECUTOR OF THE STATE AND TAKE THE CASE FROM THERE.  |
| 2021-693 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE NOT YET PROCESSED FOR TAX YEAR 2019.   | I CALLED THE TAXPAYER AND ADVISED HIS REFUND HAS BEEN APPROVED BUT WAS LESS THAN WHAT HE CLAIMED BECAUSE HE DID NOT QUALIFY FOR TAX FORGIVENESS.  |
| 2021-694 | THIS OFFICE RECEIVED THE REV-556 FROM THE TXPAYER CONTENDING THAT THE LIABILITY SHOWN FOR TAX YEAR 2019 IS INCORRECT. WILL FWD TO BIT FOR REVIEW.   | REFUND WAS SYSTEM APPROVED 06/09/21   |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-695 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' PREPARER REGARDING AMENDED INCOME TAX RETURNS THAT WERE SUBMITTED TO THE DEPARTMENT. THE PREPARER SAYS THAT NEW RETURNS WERE COMPLETED AND SUBMITTED BECAUSE MR. TAXPAYER HAS AN OWNERSHIP IN A FOREIGN COMPANY AND HE RECEIVED REVISED INCOME STATEMENTS. THE PREPARER SAYS THAT THE STATEMENTS CHANGED OR RECLASSIFIED THE INCOME. NOTES ON THE SYSTEM SHOW THAT BOTH RETURNS HAVE BEEN RECEIVED AND REVIEWED. THE OLDEST YEAR IN QUESTION HAS NOT BEEN ACCEPTED AND IT UNKNOWN THE SECOND YEAR WAS EITHER. | THE STATUS OF THE TWO RETURNS WAS EXPLAINED TO THE TAX PREPARER. IT WAS ALSO EXPLAINED THAT DUE TO THE NATURE OF ISSUE IT IS BEST TO PETITION THE BOARD OF APPEALS. THE RETURNS AND ANY ADDITIONAL INFORMATION IS INFORMATION CAN BE SUBMITTED WITH THE PETITION. PROVIDED THE INFORMATION FOR THE BOARD OF APPEALS. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-696 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT THE RECIPIENT IDENTIFICATION NUMBER ON THE 1099G IS NOT HIS SSN. WILL FORWARD TO CEC FOR CORRECTION.  | PER CEC, A TICKET HAS BEEN PLACED TO CORRECT FUTURE 1099-GS. TAXPAYER IS OK WITH 1099 AS IS.  |
| 2021-697 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A COMPLAINT THAT SOMEONE ELSE FILED A RETURN CLAIMING HER KID ON A TAX RETURN.  | THE TAXPAYER NOR EX SPOUSE CLAIMED THERE CHILD ON THEIR PA RETURN. TAXPAYER THEN MENTIONED IT DEALT WITH THE IRS. I GAVE THE TAXPAYER THE IRS ADVOCATE INFORMATION.   |
| 2021-698 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S PREPARER REGARDING THE LIABILITY SHOWING ON THE ACCOUNT. THE PREPARER SAYS THAT A PAYMENT WAS REMITTED BY DEBIT/CREDIT CARD TO SATISFY THE AMOUNT. HOWEVER THE PREPARER SAYS THAT IT APPEARS THAT THE TAXPAYER IS NOT RECEIVING CREDIT FOR THE PAYMENT. A REVIEW OF THE ACCOUNT INDEED APPEARS TO SHOW THAT THE PAYMENT HAS NOT BEEN CREDITED. THIS OFFICE HAS PREVIOUSLY BEEN NOTIFIED THAT THERE CURRENTLY IS A DELAY WITH THE PROCESSING OF PAYMENTS.  | IT WAS EXPLAINED TO THE TAX PREPARER THAT THERE IS CURRENTLY A DELAY IN THE PROCESSING OF PAYMENTS MADE TO THE DEPARTMENT. THE PREPARER SAYS THAT HE WILL ADVISE THE TAXPAYER TO ALLOW MORE TIME FOR THE PAYMENT TO BE CREDIT TO THE ACCOUNT. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-699 | <p>THIS OFFICE RECEIVED A PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION, THROUGH THE MAIL FROM THE TAXPAYER. THE PA-8379 WAS SUBMITTED ALONG WITH A HAND-WRITTEN LETTER AND COPY OF THE A FEDERAL 1040. IN THE LETTER THE TAXPAYER WRITES THAT SHE DID NOT WORK AND IS UNABLE TO. SHE IS NOW SEPARATED FROM HER SPOUSE WHO IS THE FATHER OF THEIR TWO CHILDREN. THE CHILDREN LIVE WITH HER. THE SPOUSE ORIGINALLY PLANNED TO FILE A SEPARATE RETURN BUT DECIDED TO FILE A JOINT RETURN BECAUSE THE CALCULATED REFUND IS HIGHER. THE SPOUSE SHOULD NOT BE ABLE TO FILE A JOINT RETURN BECAUSE THE CHILDREN LIVE NOW PRIMARILY WITH HER AND ANY REFUND WOULD BE USED TO TOWARDS HIS OUTSTANDING OBLIGATIONS.</p> | <p>THERE IS NO RECORD OF A PA INCOME TAX RETURN AS OF (5/28/21). IT IS UNKNOWN WHEN THE TAXPAYER SEPARATED FROM THE SPOUSE. HOWEVER IF THEY LIVED THE MAJORITY OF THE YEAR IN QUESTION TOGETHER THEN IT WOULD APPEAR THAT THE SPOUSE WOULD BE ABLE TO CLAIM THE CHILDREN. THE TAXPAYER WOULD NOT BE ENTITLED TO A STATE REFUND AS SHE HAS NO TAXABLE INCOME. IT IS ALSO UNKNOWN WHETHER A FEDERAL INJURED SPOUSE ALLOCATION FORM WAS SUBMITTED TO THE IRS. AN ATTEMPT WILL BE MADE TO SPEAK WITH THE TAXPAYER TO OBTAIN MORE INFORMATION REGARDING THIS ISSUE.</p> <p>A TELEPHONE CALL (6/3/21) WAS PLACED OUT TO THE TAXPAYER TO OBTAIN MORE INFORMATION REGARDING THE INJURED SPOUSE SUBMISSION. PLEASE SEE ALL PREVIOUS NOTES. IT WAS EXPLAINED THAT THEIR IS NO RECORD OF PA-40 RETURN BEING RECEIVED. THE TAXPAYER STATED THAT HER SEPARATED SPOUSE WAS SUPPOSE TO SUBMIT THE RETURN. IT WAS ALSO EXPLAINED THAT SHE MAY NEED TO FILE A INJURED SPOUSE CLAIM WITH THE FEDERAL IRS. THE TAXPAYER APPEARED TO SAY THAT THE FEDERAL REFUND HAS BEEN WITHHELD AND CREDITED TOWARDS UNPAID BALANCES.</p> <p>THIS IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF THE DEPARTMENT RECEIVING A PA INCOME TAX RETURN FOR THE YEAR IN QUESTION. DURING THE TELEPHONE ON 6/3/21, THE TAXPAYER SAID THAT THE SPOUSE ALSO WAS SUPPOSE TO FILE THE PA RETURN (PLEASE SEE THE PREVIOUS NOTE). THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. ADDITIONALLY, THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE 6/3/21 CALL. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYER IF FURTHER CONTACT IS RECEIVED.</p> |
| 2021-700 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER REFUND OR STIMULUS CHECK</p>   | <p>I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS AND ALSO FIXED A CLERICAL ERROR ON HER STATE RETURN WHICH HAD NO AFFECT ON A REFUND OR BALANCE DUE.</p>  |
| 2021-701 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER FEELING HER EUP WAS CALCULATED INCORRECTLY.</p>   | <p>I CHECKED WITH THE BOA TO VERIFY THAT HER APPEAL WAS DISMISSED AND EXPLAINED WHY THE PENALTIES WERE ON HER ACCOUNT. THE TAXPAYER NOW HAS THE OPTION TO GO TO BF&amp;R.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-702 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THE LETTER ADVISES OF AN OUTSTANDING. THE TAXPAYER SAYS THAT THE LETTER IS CONFUSING BECAUSE A OVERPAYMENT WAS CALCULATED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT TWO RETURN WERE SUBMITTED CALCULATING AN OVERPAYMENT AND REQUESTING THAT IT BEEN AVAILABLE IN THE FOLLOWING YEAR AS A CARRY OVER CREDIT. THE LIABILITY LISTED ON THE LETTER IS THE DIFFERENCE BETWEEN ORIGINAL CREDIT AND AMENDED AMOUNT. THE ORIGINAL CREDIT AMOUNT PROCESSED AND MOVED FORWARD BEFORE THE AMENDED RETURN COULD BE REVIEWED.</p>  | <p>THE REASON FOR THE LIABILITY AND LETTER WAS EXPLAINED TO THE TAXPAYER. THE SUBSEQUENT TAX YEAR IS CALCULATING THE LIABILITY USING THE AMENDED CARRY OVER CREDIT. THE SYSTEM DOES NOT HAVE THE ABILITY TO AUTOMATICALLY RETRIEVE CARRY OVER CREDIT AND REPROCESS PREVIOUS YEARS. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE CREDITS AND RETURNS TO BE REVIEWED.</p> <p>AN EMAIL (6/10/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT AND CARRY OVER CREDIT. THE OFFICE WILL AWAIT REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE CARRY OVER CREDIT AND RETURN HAVE BEEN RE-PROCESSED. THE LIABILITY HAS BEEN REVERSED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. A TELEPHONE CALL (6/23/21) HAS BEEN PLACED OUT TO THE TAXPAYER EXPLAINING THE CURRENT STATUS OF THE ACCOUNT. A VOICEMAIL WAS LEFT. CLOSING CASE.</p>   |
| 2021-703 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING A LETTER SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE LETTER ADVISES OF PENALTY &amp; INTEREST ASSESSED AGAINST THE LIABILITY CALCULATED ON THE INCOME TAX RETURN. A REVIEW OF THE RETURN SHOWS THAT ONLY INTEREST INCOME. THE TAXPAYER SAYS THAT HE ATTEMPTED TO REMIT A PAYMENT USING HIS BANKING INFORMATION BUT WAS NOTIFIED THAT THE PAYMENT WAS RETURNED. THE TAXPAYER SAYS THAT THE PAYMENT FAILED BECAUSE HE INPUT THE INFORMATION INCORRECT. THE TAXPAYER SAYS THAT HE WANTS TO KNOW IF THERE A WAY RECEIVE AN ABATEMENT OF THE ADDITIONAL FEES. THE TAXPAYER IS NOT ONLY BEING CHARGED A BAD CHECK PENALTY BUT ESTIMATED UNDERPAYMENT AND LATENESS PENALTIES.</p> | <p>IT WAS EXPLAINED THAT ONLY THE BOARD OF APPEALS HAS THE AUTHORITY TO POSSIBLY ABATE PENALTY &amp; INTEREST. THE TAXPAYER WAS TOLD ABOUT HOW TO FILE A RETURN. HE STATED THAT HE HAS LIMITED ACCESS TO THE INTEREST AND WANTED TO KNOW IF MAIL IN PETITION ARE ACCEPTED. THE BOARD ACCEPTS MAIL-IN PETITIONS AND AS A RESULT ASKED THAT A PETITION BE MAILED TO HIM. IT WAS EXPLAINED THAT THE OFFICE WILL ATTEMPT TO SEND THE REV-65. LASTLY, THE TAXPAYER HAD A QUESTION ABOUT THE LIABILITY AND IF IT NEEDED TO BE PAID FIRST. AT THIS TIME (TIME OF THE CONVERSATION 6/1/21) THE BALANCE DOES NOT HAVE TO BE PAID HOWEVER IT WAS STATED THAT ANY PAYMENT COULD HELP HIS CASE AS A "GOOD-FAITH" EFFORT. THE TAXPAYER SAYS THAT HE WILL WAIT FOR THE RULE OF THE BOARD.</p> <p>A LETTER DATED (6/8/21) HAS BEEN SENT TO THE TAXPAYER ALONG WITH A COPY A REV-65, BOARD OF APPEALS PETITION FORM. PLEASE SEE PREVIOUS NOTES. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.</p> |
| 2021-704 | <p>THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR A ASSISTANCE FORM IN MAIL.</p>  | <p>TAXPAYER SENT IRS NOTICES FOR WHICH I THEN CONTACTED THE TAXPAYER TO GIVE THE IRS ADVOCATE NUMBERS.</p>   |
| 2021-705 | <p>THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO TRYING TO FIND OUT A SALES TAX PETITION UPDATE.</p>   | <p>BOA IS CURRENTLY WORKING ON THE CASE AND IF THE TAXPAYER DOES NOT HEAR ANYTHING IN THE NEXT COUPLE WEEKS THEY ARE TO CONTACT ME AGAIN AND I'LL FOLLOW UP WITH BOA.</p>  |
| 2021-706 | <p>THIS OFFICE RECEIVED AN EMAIL AND THEN A PHONE CALL IN REGARDS TO A FEDERAL REFUND.</p>   | <p>I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS TO HOPEFULLY HELP HER OBTAIN HER 2020 FEDERAL REFUND.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-707 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THE OC CREDIT NOT BEING CALCULATED CORRECTLY ON THE 2019 RETURN.  | BIT UPDATED THE OC CREDIT AND THE CPA WAS NOTIFIED THAT THE CLAIMED COC IS NOW SITTING IN 2020.   |
| 2021-708 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2019 REFUND NOT BEING PROCESSED YET.  | I CONTACTED THE PROCESSING AND AREA AND THE REFUND WAS APPROVED. TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-709 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN ESTIMATED PAYMENT THAT WAS MAILED BUT WAS NEVER CASHED.  | I HAD BIT EXPEDITE THE ACCOUNT TAKING AWAY THE MISSING PAYMENT SO THAT THE TAXPAYER CAN GO TO THE BOARD TO HOPEFULLY HAVE THE PENALTIES ABATED.             |
| 2021-710 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND YET.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.   |
| 2021-711 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE LIABILITY. THE TAXPAYER CONTENDS THAT SHE FILED A RETURN FOR 2016. EPAD CREATED A RETURN BASED ON FEDERAL DATA. PAST THE ASSESSMENT PERIOD, ADVISED TO SUBMIT PETITION FOR APPEAL WITHOUT PAYMENT. TAXPAYER ALSO CONTENDS THAT THEY MAILED A SECOND RETURN ON 10/20. | EMAILED THE TAXPAYER TO ADVISE TO SUBMIT A PETITION TO THE BOARD OF APPEALS FOR RESOLUTION.   |
| 2021-712 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND YET.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THE REFUND AND CARRY OVER CREDIT HAVE BEEN PROCESSED.  |
| 2021-713 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA DISPUTING THE COC TO 2019. RCVD EMAIL, WILL FORWARD TO BIT FOR REVIEW.   | THE REFUND HAS BEEN APPROVED, SYSTEM APPROVED 06/17/21.   |
| 2021-714 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THEIR 2019 EXPENSES DENIED. CPA/TAXPAYER WILL SEND DOCUMENTATION AS TO WHY THE EXPENSES SHOULD BE ALLOWED.  | BIT REVIEWED THE INFORMATION RECEIVED AND ALLOWED THE EXPENSES. CPA HAS BEEN NOTIFIED HER CLIENTS REFUND WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS. |
| 2021-715 | THIS OFFICE RECEIVED AN EMAIL FORM THE CPA REQUESTING ASSISTANCE WITH THE 2020 RETURN. WILL SEND MESSAGE TO EXPEDITE.   | THE REFUND WAS SYSTEM APPROVED 06/17/21.  |
| 2021-716 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A TAX THAT IS BEING ADMINISTERED ON THE TITLE CHANGE OF A CAR FROM MARYLAND TO PA.  | I HAD SOMEONE FROM THE CUSTOMER EXPERIENCE CENTER REACH OUT TO THE TAXPAYER AND EXPLAIN WHAT NEEDED TO HAPPEN AND WHAT WOULD BE TAXED.                      |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-717 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE 2020 CORRESPONDENCE NOT YET REVIEWED.   | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THEY WILL RECEIVE VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-718 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA DISPUTING THE PENALTIES ON THE 2018 TAX RETURN.  | BIT REVIEWED THE RETURN AND DISCOVERED A MISTAKE IN THE PENALTIES AND INTEREST. CPA HAS BEEN NOTIFIED THAT NOTHING IS NOW DUE.   |
| 2021-719 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURNS. IT WAS EXPLAINED THAT THIS OFFICE CAN ONLY VIEW PA STATE TAX INFORMATION BUT COULD PROVIDED CONTACT INFORMATION FOR REPRESENTATIVE AT THE FEDERAL IRS THAT MAY BE ABLE TO PROVIDE ASSISTANCE WITH THE FEDERAL REFUND. A REVIEW OF THE INCOME TAX RETURN REVEALS THAT THE REFUND HAS BEEN ASKED FOR THROUGH TAX FORGIVENESS. NOTES GO ON TO SHOW THAT REFUND HAS PROCESSED AND BEEN ISSUED.  | IT WAS EXPLAINED THAT DEPARTMENT RECORDS SHOW THAT THE STATE REFUND HAS BEEN ISSUED BY DIRECT DEPOSIT. THE TAXPAYER SAID THAT SHE HAS NO RECORD OF IT GOING INTO HER BANKING ACCOUNT. AN ATTEMPT WAS MADE TO VERIFY THE BANKING INFORMATION. THE ROUTING NUMBER MATCHED THE INFORMATION ON THE SYSTEM HOWEVER THE ACCOUNT NUMBER DID NOT. AFTER SAYS THAT THE INFORMATION WAS DIFFERENT, THE TAXPAYER STATED SHE USED A 3RD PARTY VENDOR TO PREPARE THE TAXES AND THAT THE BANKING INFORMATION WAS PROVIDED BY THAT VENDOR. IT WAS ADVISED THAT THE TAXPAYER SPEAK WITH THE VENDOR FOR ADDITIONAL ASSISTANCE. TELEPHONE NUMBERS FOR THE FEDERAL ADVOCATE OFFICE WERE LASTLY PROVIDED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-720 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A BALANCE FOR TAX YEAR 2019.   | I ADVISED THE CPA THAT THE INFORMATION THEY SENT IN WAS DENIED BECAUSE THEY FAILED TO SEND IN THE MICHIGAN TAX RETURN. CPA WAS UPSET BECAUSE HE SAID HE SPOKE TO 4 DIFFERENT PEOPLE IN THE DEPARTMENT AND THEY WERE UNABLE TO SOLVE THE ISSUE. I STATED THERE IS NOTHING I COULD DO AT THIS TIME BECAUSE THE ACCOUNT WAS JUST ASSESSED AND THEY WOULD NEED TO GO TO THE BOARD OF APPEALS. I GAVE THE TAXPAYER THE BOARD OF APPEALS INFORMATION AND STATED WHAT HE SHOULD DO WHEN HE FILES THE APPEAL.  |
| 2021-721 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURNS. IT WAS EXPLAINED THAT THIS OFFICE CAN ONLY VIEW PA STATE TAX INFORMATION BUT COULD PROVIDED CONTACT INFORMATION FOR REPRESENTATIVE AT THE FEDERAL IRS THAT MAY BE ABLE TO PROVIDE ASSISTANCE WITH THE FEDERAL REFUND. A REVIEW OF THE INCOME TAX RETURN REVEALS THAT THE REFUND HAS BEEN ASKED FOR THROUGH TAX FORGIVENESS. NOTES GO ON TO SHOW THAT REFUND HAS PROCESSED AND BEEN ISSUED. THE REFUND WAS ISSUED BY CHECK AND CASHED. | IT WAS EXPLAINED THAT THE REQUESTED STATE REFUND HAS BEEN ISSUED BY CHECK AND HAS BEEN CASHED. THE QUESTIONED WHY THE REFUND WAS ISSUED BY CASHED. SHE SAID THAT IT WAS EXPECTED TO BE ISSUED BY DIRECT DEPOSIT. IT APPEARS THAT A CHECK WAS ISSUED BECAUSE THE DIRECT DEPOSIT INFORMATION LISTED WAS INCOMPLETE. ONLY AN ACCOUNT NUMBER APPEARED TO BE LISTED. LASTLY, CONTACT INFORMATION FOR THE FEDERAL OFFICE OF TAXPAYERS' RIGHTS ADVOCATE WAS GIVEN. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.   |
| 2021-722 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE 2020 REFUND. PER REVIEW, RCVD W2S WILL FORWARD EMAIL TO BIT FOR EXPEDITE.  | REFUND APPROVED, HOWEVER, ADVISED TP CAN AMEND RETURN TO CLAIM RESIDENT CREDIT FOR TAXES PAD TO DE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-723 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO AN INNOCENT SPOUSE POSSIBLE CASE IN REGARDS TO THE SPOUSE NOT KNOWING THE 2018 PA BALANCE WITH PA.</p> <p>TAXPAYER FILED 2019 RETURN WITH AN INNOCENT SPOUSE FORM BUT IT WAS AN EQUALS RETURN WHICH IS WHY WE WERE NOT NOTIFIED. TAXPAYER WAS SENT AN OFFSET NOTICE ON 9/10/2020. WE OFFSET THE SPOUSE'S 2020 FED RETURN TO HELP PAY THE 2018 TAX BALANCE.</p>  | <p>SENT AN EMAIL ON 6/4 ASKING FOR THE TAXPAYER TO FILL OUT AN INNOCENT SPOUSE PACKET.</p> <p>CPA FOLLOWED UP ON 8/26 AND I LET HIM KNOW THAT AN EMAIL WAS SENT 6/4. HE WILL RESPOND TO THE EMAIL WITH THE FULL PACKET.</p> <p>CLOSING CASE AS I HAVE NOT RECEIVED ANY INFORMATION AFTER THE CASE WAS ORIGINALLY STARTED 6 MONTHS AGO. I WILL REOPEN IF THE CPA CONTACTS ME IN THE FUTURE.</p>  |
| 2021-724 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM TAXPAYER IN RESPONSE TO A REFUND CHECK RECEIVED FROM THE DEPARTMENT. THE TAXPAYER THAT THERE IS NO LETTER OR NOTICE ACCOMPANYING THE CHECK EXPLAINING WHY IT HAS BEEN ISSUED. THE TAXPAYER SAYS HE BELIEVES THE AMOUNT IS A REFUND OF THE ESTIMATED UNDERPAYMENT PENALTY (EUP) CALCULATED ON THE RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT NON W-2 INCOME HAS BEEN REPORTED ALONG WITH ESTIMATED PAYMENTS &amp; CREDITS.</p>   | <p>THE SYSTEM HAS CALCULATED AN EUP PENALTY AMOUNT THAT THE AMOUNT FIGURED BY THE TAXPAYER. THE REFUND IS THE DIFFERENCE BETWEEN THE TWO AMOUNTS. IT WAS EXPLAINED THAT REFUND IS THE DIFFERENCE BETWEEN THE PENALTY CALCULATED BY HIM AND THE DEPARTMENT. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE.</p>  |
| 2021-725 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER IS SEEKING THE REFUND REQUEST ON THE INCOME TAX RETURN. THE TAXPAYER IS REQUESTING A REFUND OF THE PA TAX WITHHOLDING BECAUSE HE IS ACTIVE DUTY MILITARY STATIONED OUTSIDE OF PA. IN HIS REQUEST FOR ASSISTANCE, "I'M TIRED OF WAITING ON MY FY 2020 INCOME TAX RETURN. AFTER NEARLY 3 MONTHS AFTER I FILED, I INQUIRED ON THE STATUS OF IT AND ONLY THEN WAS TOLD I NEEDED TO SEND A COPY OF MY MILITARY ORDERS TO PROVE I WAS IN THE MILITARY OUTSIDE OF PA (I NEVER HAD TO DO THIS PREVIOUSLY AND IT'S REDUNDANT BECAUSE YOU CAN VERIFY THAT INFO FROM THE W2). AFTER FOLLOWING THE REPRESENTATIVE ON THE PHONE'S INSTRUCTIONS AND SENDING MY ORDERS VIA EMAIL, I WAITED 3 MORE WEEKS AND CALLED AGAIN AFTER NOTHING CHANGED TO FIND OUT THEY DID NOT RECEIVE MY ORDERS EVEN THOUGH I CLEARLY FOLLOWED INSTRUCTIONS (I VERIFIED THE ADDRESS I EMAILED MY ORDERS TO 3 WEEKS AGO WAS CORRECT). I HAVE BEEN OWED \$1,451 FOR NEARLY 4 MONTHS AND I AM COMPLETELY OUT OF PATIENCE".</p> | <p>AN IMAGED COPY OF THE TAXPAYER'S MILITARY ORDERS AND W-2 COULD NOT BE FOUND. HOWEVER A COPY OF ORDERS SUBMITTED FOR A PREVIOUS TAX YEAR WERE. BASED ON THAT FACT, A REQUEST HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF THE RETURN AND REFUND CAN BE PROCESSED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>BIT HAS PROCESSED THE INCOME TAX RETURN BASED ON BASED ON THE REQUEST SENT BY THIS OFFICE. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-726 | <p>THIS OFFICE HAS RECEIVED BY AN EMAIL AND REV-566, TAXPAYER REQUEST FOR ASSISTANCE, FROM THE TAXPAYER. THE TAXPAYER SAYS THAT THE REQUESTED REFUND HAS NOT BEEN RECEIVED. THE MONEY IS NEEDED PAY BILLS AND OTHER OBLIGATIONS. BOTH THE EMAIL AND REV-556 APPEAR TO SHOW THAT THE TAXPAYER IS INQUIRING ABOUT THE STATUS OF A FEDERAL REFUND. A REVIEW OF THE TAXPAYER'S ACCOUNT REVEALS THAT THE LATEST RETURN THE DEPARTMENT HAS RECORD OF RECEIVING IS SEVERAL YEARS OLD.</p>   | <p>THE TAXPAYER CONTACTED THE OFFICE (6/4/21) IN AN ATTEMPT TO COMFIRM IF HER EMAIL AND REQUEST FOR ASSISTANCE HAD BEEN RECEIVED. THE TAXPAYER SPOKE WITH THE ADVOCATE WHO STATED THAT THERE WAS NO RECORD OF HER ANYWHERE ON THE SYSTEM. A CONFIRMATION NUMBER WHO BE NEEDED TO POSSIBLY LOCATE THE RETURN. WHILE A CONFIRMATION WOULD BE NEEDED TO POSSIBLE LOCATE THE RETURN, THE NOTE OF THERE BEING NO RECORD OF THE TAXPAYER IS INCORRECT. THE TAXPAYER WILL BE CONTACTED AGAIN IN AN ATTEMPT TO OBTAIN MORE INFORMATION.</p> <p>AN EMAIL (6/7/21) HAS BEEN SENT TO THE TAXPAYER. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF THE TAXPAYER REPLYING TO THE EMAIL SENT (6/7//21) AND IT IS UNKNOWN WHETHER THE TAXPAYER WHETHER HAS SPOKEN TO ANOTHER AREA OF THE DEPARTMENT. ALSO THERE IS NO RECORD OF THE DEPARTMENT RECEIVING A INCOME TAX RETURN FOR THE YEAR IN QUESTION.</p> |
| 2021-727 | <p>THIS OFFICE RECEIVED BOTH AN EMAIL AND REV-566, TAXPAYER REQUEST FOR ASSISTANCE, FROM MRS. TAXPAYER SEEKING ASSISTANCE WITH OBTAINING THE REQUESTED FEDERAL REFUND. MRS. TAXPAYER STATES THAT FOLLOWING: "I AM IN NEED OF ASSISTANCE REGARDING MY TAX REFUND. MY HUSBAND AND I FILED OUR JOINT TAX RETURN IN FEBRUARY AND IT WAS ACCEPTED. ON APRIL 1, 2021 WE RECEIVED A LETTER FROM THE IRS STATING WE NEEDED TO COMPLETE AND SUBMIT FORM 8962. ON APRIL 3, 2021 I FAXED THE DOCUMENTS REQUESTED TO THE IRS AND RECEIVED A SUCCESSFUL SUBMISSION AFTER FAXING. TOMORROW, JUNE 5, 2021, WILL BE 11 WEEKS SINCE I FAXED THE TAX DOCUMENTS. I HAVE ATTEMPTED CALLING THE IRS NUMEROUS TIMES AND AN AUTOMATED SYSTEM STATES THE CALL VOLUME IS TOO HIGH AND HANGS UP". UNFORTUNATELY, THIS OFFICE CAN NOT PROVIDE ASSISTANCE AS THIS OFFICE CAN ONLY HELP WITH PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE TAXPAYERS FILING A PA-40 RETURN. THE REQUESTED REFUND HAS BEEN PROCESSED AND ISSUED BY DIRECT DEPOSIT.</p> | <p>AN EMAIL HAS BEEN SENT TO MRS. TAXPAYER EXPLAINED THAT THIS OFFICE CAN OFFER PROVIDE LIMITED ASSISTANCE WITH THE ISSUE. NO ASSISTANCE CAN BE GIVEN BECAUSE THIS ADVOCATE OFFICE IS ONLY ABLE TO HELP WITH PA TAX MATTERS. TELEPHONE NUMBERS FOR THE FEDERAL ADVOCATE WERE ALSO PROVIDED. THERE IS NO OTHER ASSISTANCE THAT CAN PROVIDED. CLOSING CASE.</p>   |
| 2021-728 | <p>THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THE TAXPAYER NOT RECEIVING HER 2020 REFUND.</p>   | <p>I CONFIRMED THE TAXPAYER RECEIVED HER STATE REFUND AND GAVE HER THE IRS ADVOCATE NUMBERS TO INQUIRE ABOUT THAT REFUND.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-729 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HIS CLIENTS 2019 AMENDED RETURN ON THE SYSTEM BUT IT HAS NOT BEEN SCANNED. I EXPLAINED TO THE CPA THE SHORTAGE IN SCANNING AT OUR BROOKWOOD OFFICE AND WE ARE GOING TO GIVE IT ANOTHER MONTH AND GO FROM THERE.   | THE RETURN WAS RECEIVED, BIT PROCESSED IT AND THE CPA WAS NOTIFIED THE REQUESTED REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-730 | THIS OFFICE RECEIVED THE REV-556 FROM THE TAXPAYER REQUESTING A PAYMENT PLAN FOR TAX YEAR 2019. WILL FORWARD REQUEST TO CEC FOR ASSISTANCE.  | FWD REQUEST TO CEC TO CONTACT TAXPAYER AND SET UP AFFORDABLE PAYMENT PLAN.  |
| 2021-731 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THE TAXPAYER NOT RECEIVING THEIR 2020 REFUND YET. I REQUESTED THE TAXPAYER TO SEND THE BIRTH CERTIFICATES TO PROVIDE PROOF FOR THE CHILDREN CLAIMED ON SCHEDULE SP.  | TAXPAYER SENT IN PROOF OF THE DEPENDENTS, HOWEVER DURING THE REVIEW OF THE RETURN THE TAXPAYER FAILED TO OMIT ANOTHER W2 WHICH MADE HER NOT QUALIFY FOR TAX FORGIVENESS, TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-732 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT HER INCOME TAX RETURNS AND REQUESTED REFUNDS. THE TAXPAYER SAYS THAT SHE WAS NOTIFIED BY THE FEDERAL IRS THAT TAX RETURNS WERE PREVIOUSLY RECEIVED THAT WERE NOT SUBMITTED BY HER. AS A RESULT, SHE WAS ADVISED THAT PAPER TAX RETURNS WOULD NEED TO BE FILED. THE TAXPAYER SAYS THAT SHE MAILED THE TAX RETURNS APPROXIMATELY A MONTH AGO. THERE IS NO RECORD OF THE RETURNS BEING RECEIVED BY THE DEPARTMENT. THE MOST RECENT RETURN ON THE SYSTEM IS SEVERAL YEARS OLD. | <p>IT WAS EXPLAINED THAT NO RECORD OF THE INCOME TAX RETURNS COULD BE FOUND. THEREFORE IT WAS STATED THAT THE TAXPAYER COULD WAIT AND MORE TIME FROM THE RETURNS TO BE REVIEWED AND PROCESSED OR CAN SUBMIT THE RETURNS TO THIS OFFICE. THE TAXPAYER SAID THAT SHE WOULD LIKE TO SUBMIT THE RETURNS TO THIS OFFICE. EMAIL ADDRESS WAS PROVIDED. A COPY OF THE RETURNS HAVE BEEN RECEIVED. ADDITIONAL INFORMATION WILL BE REQUESTED IF NECESSARY.</p> <p>THE RETURN HAS BEEN PROCESSED BY BIT. A TELEPHONE CALL (7/21/21) WAS RECEIVED FROM THE TAXPAYER. THE TAXPAYER SAYS THAT SHE IS IN RECEIPT OF TWO REFUND CHECKS. SHE ASKED TO WHY TWO SEPARATE CHECKS WERE SENT. IT WAS EXPLAINED THAT TWO CHECKS WERE BECAUSE THE REFUNDS ARE FOR THE TWO DIFFERENT TAX YEARS. THE ACCOUNT SHOWS THAT THE REFUND CHECK FOR THE OLDEST OF THE TWO YEAR HAS BEEN CASHED. THE TAXPAYER SAID THAT SHE UNDERSTOOD. THE TAXPAYER ALSO STATED THAT SHE BELIEVED THE REFUND AMOUNT WAS LOW. SHE WAS CONFUSING THE FEDERAL AND STATE REFUND AMOUNTS. THERE IS NO OTHER ASSISTANCE OR ADJUSTMENTS NEEDED AT THIS TIME. CLOSING CASE.</p> <p>ADDITIONAL INFORMATION HAS BEEN RECEIVED FROM THE TAXPAYER. AFTER MORE REVIEW IT HAS BEEN DETERMINED THAT THIS OFFICE NEEDS TO RECEIVE A SCHEDULE UE AND SCHEDULE SP. AN EMAIL (6/28/21) HAS BEEN SENT TO THE TAXPAYER REQUESTING THE INFORMATION. THIS OFFICE WILL AWAIT A REPLY.</p> <p>AN EMAIL WAS SENT TO FDAU ASKING FOR THE TAX RETURN TO BE REVIEWED AND PROCESSED. PER THEIR RESPONSE, THEY ARE UNABLE TO PROCESS THE RETURN DUE THEIR BACKLOG. THE RETURN HAS BEEN FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BEEN PROCESSED. THIS OFFICE WILL AWAIT A REPLY.</p> |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-733 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER REFUND FOR TAX YEAR 2020. TAXPAYER ALSO SENT A REQUEST THROUGH THE TAXPAYER ASSISTANCE EMAIL.  | TAXPAYER WAS LOOKING FOR HER IRS REFUND, I GAVE HER THE ADVOCATE IRS NUMBERS TO HOPEFULLY HELP HER OUT. TAXPAYERS' 2020 STATE RETURN WAS AN EQUALS RETURN, NOTHING WAS OWED OR TO BE REFUNDED.   |
| 2021-734 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER CONCERNING THE FILING ON THE INCOME TAX RETURN. MR. TAXPAYER SAYS THAT THE RETURN HAS BEEN SUBMITTED BY MAIL. THE RETURN REQUESTS A REFUND. HE SAYS THAT THE DEPARTMENT HAS BEEN CONTACTED ON AT LEAST TWO SEPARATE OCCASIONS. DURING THE FIRST CALL, THE REPRESENTATIVE ASKED TO ALLOWED MORE TIME FOR THE RETURN TO BE PROCESSED DUE TO THE COVID-19 PANDEMIC. THE REPRESENTATIVE SAID THAT A SECOND RETURN WOULD HAVE TO BE SUBMITTED BECAUSE THERE IS STILL NO RECORD OF THE RETURN. PENALTY & INTEREST WOULD NOT BE ASSESSED BECAUSE A NOTE WOULD PUT ON THE SYSTEM. NO NOTES OR THE RETURN COULD BE FOUND ON THE SYSTEM. | MR. TAXPAYER'S OPTIONS AT THIS TIME IS TO ALLOW MORE TIME FOR THE RETURN APPEAR OF THE SYSTEM OR HE CAN SUBMIT A COPY OF THE RETURN THIS OFFICE TO BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW. A RETURN CALL (6/7/21) WAS PLACED OUT TO MR. TAXPAYER WITH A VOICEMAIL BEING LEFT. THIS OFFICE WILL AWAIT A REPLY.<br><br>A RETURN CALL AND VOICEMAIL WAS RECEIVED FROM MR. TAXPAYER. A RETURN TELEPHONE CALL WAS PLACED OUT MR. TAXPAYER (6/9/21). DURING THE CALL, IT WAS EXPLAINED THE DEPARTMENT IS DELAYED IN PROCESSING MAILED IN CORRESPONDENCE THEREFORE THE RETURN MAY BE PHYSICAL RECEIVED BY THE DEPARTMENT BUT NOT AT A POINT WHERE IT CAN BE VIEWED BY THE DEPARTMENT. THE RETURN CAN BE SUBMITTED TO THIS OFFICE OR CAN ALLOW MORE TIME FOR THE RETURN AND REFUND TO BE PROCESSED. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-735 | THIS OFFICE RECEIVED THE REV-556 REQUESTING ASSISTANCE WITH A LIABILITY FROM 2015. WILL REVIEW AND ADVISE TAXPAYER OF THEIR OPTIONS  | EMAILED THE POA TO ADVISE MUST PAY AND APPEAL. THE ASSESSMENT PERIOD HAS PASSED AND THE TAXPAYER 'S APPEAL WAS DISMISSED BY BOA.   |
| 2021-736 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER CLAIMING HIS EX WAS CHARGING MONEY TO HIS BUSINESS ACCOUNT. TAXPAYER WILL SEND ME AN EMAIL OF THE INFORMATION AND I WILL THEN HAVE SOMEONE FROM THE BUSINESS TAX AREA CONTACT THE TAXPAYER.   | CLOSING CASE AS ITS BEEN 3 MONTHS AND I HAVE NOT HEARD BACK FROM THE TAXPAYER. I WILL WORK WITH THE TAXPAYER IF THEY REACH BACK OUT.   |
| 2021-737 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A PENALTY AND INTEREST ISSUE BECAUSE OF A PAYMENT.   | I EXPLAINED TO THE TAXPAYER THAT THE DEPARTMENT WAS UNABLE TO LOCATE THE PAYMENT SUBMITTED VIA ACH AND THERE ONLY OPTION WAS TO PAY AND APPEAL WITH THE BOARD AS I HAVE NO AUTHORITY TO ABATE PENALTIES AND INTEREST.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-738 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER. THE TAXPAYER SAYS THE FOLLOWING "I NEED HELP WITH MY PA STATE TAXES. I'M HAVING TROUBLE COMMUNICATING WITH PA TAX CONCERNING BACK TAXES. A REVIEW OF THE ACCOUNT SHOWS THAT THERE ARE OUTSTANDING LIABILITIES FOR SEVERAL TAX YEARS. IT APPEARS THAT LIENS HAVE BEEN FILED AS WELL. THE LIABILITIES IS A COMBINATION OF TAX DUE AMOUNTS CALCULATED ON RETURNS FILED BY THE TAXPAYER AND RETURNS CREATED BY THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY). THERE IS A DETAILED HISTORY OF CONVERSATION BETWEEN THE TAXPAYER/REPRESENTATIVE AND THE DEPARTMENT. THE TAXPAYER SAYS THAT THE LIABILITY IS UNABLE TO BE PAID BECAUSE HE IS UNEMPLOYED. IT APPEARS THAT AN OFFER AND COMPROMISE WAS ATTEMPTED TO BE SUBMITTED HOWEVER IT COULD NOT BE CONSIDERED UNTIL BACK TAX RETURNS WERE FILED. IT IS UNKNOWN IF THE RETURNS WERE FILED OR RECEIVED BY THE DEPARTMENT.</p> | <p>THERE IS LIMITED ASSISTANCE THAT CAN BE DIRECTLY OFFERED BY THIS OFFICE AS THE ADVOCATE OFFICE DOES NOT PARTICIPATE IN THE COLLECTION OF TAX, LIABILITIES AND OBLIGATIONS SHOWN AS OWNED BY THE DEPARTMENT. THE OFFICE DOES NOT REVIEW OFFER AND COMPROMISE REQUEST OR DETERMINE IF LIENS WERE PROPERLY FILED. ONLY A REQUEST ASKING FOR SOMEONE FROM THE CUSTOMER EXPERIENCE CENTER CAN BE MADE. THE TAXPAYER SAYS THAT HE IS HAVING DIFFICULT SPEAKING WITH SOMEONE FROM THE DEPARTMENT. THERE IS A NOTE STATING THAT REPRESENTATIVE ATTEMPTED TO A CALLBACK WITH A VOICEMAIL BEING LEFT THE SAME DAY AS THE TAXPAYER'S EMAIL TO THIS OFFICE.</p> <p>THIS IS BEING CLOSED IN THE EMAIL TO THE TAXPAYER, IT WAS EXPLAINED THAT THERE IS LITTLE ASSISTANCE THAT CAN BE PROVIDED BY THIS OFFICE. THE TELEPHONE NUMBERS FOR THE CUSTOMER EXPERIENCE CENTER WERE GIVEN AS IT APPEARS REPRESENTATIVES THERE CAN PROVIDE MORE ASSISTANCE.</p> |
| 2021-739 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAX PREPARER REQUESTING AN EXPEDITE ON THE 2020 RETURN. WILL SEND MESSAGE TO BIT FOR EXPEDITE.</p>   | <p>THE REFUND FOR TAX YEAR 2020 HAS BEEN SYSTEM APPROVED 06/18/21.</p>  |
| 2021-740 | <p>THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.</p>   | <p>I SPOKE TO THE TAXPAYER AND FORWARDED THE INFORMATION VIA EMAIL BACK TO THE TAXPAYER ALONG WITH THE IRS ADVOCATE NUMBERS.</p>  |
| 2021-741 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO QUESTIONS ABOUT A BUSINESS AND THE TAXPAYER WANTING TO SPEAK TO SOMEONE FOR ADVICE.</p>   | <p>TAXPAYER RECEIVED A LETTER FROM THE ATTORNEY GENERAL IN REGARDS TO A LARGE SUM OWED TO THE PA DEPARTMENT OF REVENUE. I STATED THAT I WAS UNABLE TO GIVE TAX ADVICE AND THAT MY SUGGESTION WAS TO CONTACT A TAX ATTORNEY TO HELP THEM FURTHER WITH THEIR CASE. I COULD ONLY HAVE SOMEONE GIVE THE UPDATED BALANCES AND AS TO WHY A RETURN WAS ADJUSTED OR DENIED.</p>   |
| 2021-742 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HIS 2020 REFUND. I REQUESTED THE TAXPAYER SEND IN PROOF OF THE CLAIMED UE EXPENSES AS CURRENTLY THE TAXPAYER IS CLAIMING MORE UE THAN WAGES.</p>  | <p>SENT AN EMAIL ON 6/9 ASKING FOR MORE INFORMATION IN REGARDS TO THE UE EXPENSES CLAIMED ON LINE 1B.</p> <p>TAXPAYER NEVER SENT ANYTHING TO ME AND BIT HAS SINCE PROCESSED AND DENIED THE UE. IF THE TAXPAYER REACHES BACK OUT I WILL WORK WITH HIM AND FORWARD ANY INFORMATION THAT IS SENT TO ME.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-743 | THIS OFFICE HAS RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, FROM THE TAXPAYERS THROUGH THE MAIL. NO ASSISTANCE CAN BE PROVIDED TO THE TAXPAYERS AS THIS ADVOCATE OFFICE IS ONLY ABLE TO HELP WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE DEPARTMENT RECEIVING A PA-40 RETURN. THE RETURN WAS FILED REPORTING A TAX DUE WHICH HAS BEEN SATISFIED. | AN ATTEMPT WILL BE MADE TO RETURN THE FEDERAL FORM 8379 TO THE TAXPAYERS SO THAT IT CAN BE FORWARDED TO THE IRS.<br><br>A LETTER (6/23/21) IS BEING SENT TO THE TAXPAYERS EXPLAINING THAT THE INJURED SPOUSE ALLOCATION HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. THE FEDERAL FORM 8379 IS ALSO BEING RETURN SO THAT IT CAN BE FORWARDED TO THE FEDERAL ADVOCATE OFFICE. CLOSING CASE. |
| 2021-744 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A NOTICE THEY RECEIVED FOR TAX YEAR 2019.  | I SENT THE CASE TO THE PIT SPECIALISTS UNIT AS THE 2018 RETURN HAS BEEN REJECTED BY TREASURY FOR MORE INFORMATION. THEY WILL WORK THE CPA IN ORDER TO PROCESS BOTH THE 2018 AND 2019 RETURNS.<br><br>2018 AND 2019 HAVE BEEN WORKED AND THE CORRECT COC IS SITTING IN 2020.   |
| 2021-745 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO A REFUND THEY RECEIVED AND WHY THEY DID. I REACHED OUT TO THE PIT SPECIALIST AREA TO SEE WHY IT OCCURRED BECAUSE IT APPEARS THE MONEY SHOULD HAVE CARRIED FORWARD TO 2020 IF VALID.   | BIT ADJUSTED THE ACCOUNT AND THE TAXPAYER SHRED THE CHECK. THE CORRECT AMOUNT OF CARRY OVER CREDIT IS SITTING IN 2020 AND A SMALL REFUND WAS ISSUED.  |
| 2021-746 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO A CHECK RECEIVED AND THEY DID NOT KNOW WHAT EIN TO APPLY TO.  | I LET THE CPA KNOW WHICH EIN THE CHECK WAS FOR AND THE TAX YEAR FROM WHERE THE REFUND RESULTED.   |
| 2021-747 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A CHECK THEY RECEIVED AND NOT KNOWING WHICH EIN IT BELONGED TO.  | THE CPA WAS NOTIFIED THE EIN AND TAX YEAR FOR WHICH THE REFUND WAS RECEIVED.  |
| 2021-748 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A REFUND CHECK AND NOT SURE WHICH EIN TO APPLY IT TO.   | I GAVE THE CPA THE EIN AND TAX YEAR THAT THE REFUND WAS ASSOCIATED WITH.  |
| 2021-749 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND AND NOT SURE WHICH EIN TO APPLY IT TO.  | I GAVE THE CPA THE EIN AND THE TAX YEAR THE REFUND WAS ASSOCIATED WITH.   |
| 2021-750 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A REFUND CHECK RECEIVED AND NOT SURE WHICH EIN IT NEEDS TO BE APPLIED TO.  | I GAVE THE CPA THE EIN AND TAX YEAR FOR WHICH THIS REFUND WAS ASSOCIATED.   |
| 2021-751 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A REFUND RECEIVED AND NOT KNOWING WHICH ENTITY IT BELONGS TO.  | I GAVE THE CPA THE EIN AND TAX YEAR IT WAS ASSOCIATED WITH.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-752 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO GETTING HELP WITH HER OUTSTANDING BALANCES. TAXPAYER WILL FILL OUT THE STATEMENT OF FINANCIAL CONDITIONS AND THEN SEND IT BACK TO ME.  | CLOSING CASE AS I HAVE NOT HEARD BACK FROM THE TAXPAYER. I WILL WORK WITH HER IF SHE REACHES OUT IN THE FUTURE.  |
| 2021-753 | THIS OFFICE RECEIVED A REFERRAL FROM THE ID THEFT AREA IN REGARDS TO THE TAXPAYER NEEDING AN ADVOCATE FOR HER PA STATE INCOME TAXES.<br><br>NEED DEPENDENT DOCS AND PROOF OF ADDRESS.  | I CALLED AND LEFT A VOICEMAIL WITH THE TAXPAYER BUT NEVER HEAD BACK. CLOSING CASE BUT IF SHE REACHES OUT IN THE FUTURE, I WILL HELP HER OUT.   |
| 2021-754 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE FROM MR. TAXPAYER. IN THE TAXPAYER REQUEST FOR ASSISTANCE, MR. TAXPAYER WRITES "MY ESTIMATED INCOME TAXES FOR 2015, 2016, AND 2017 WERE ESTIMATED BY THE STATE AT 4-5 TIMES THE AMOUNT FROM PREVIOUSLY FILED YEARS. I CAN ACCEPT ESTIMATION IF IT WAS REALISTIC. AND I DIDN'T EVEN KNOW THEY DID THIS UNTIL IT WAS TOO LATE. I TRIED TO APPEAL THE ESTIMATED AMOUNTS VIA THE STATES PROTOCOL AND I WAS TOLD IT'S BEYOND THE STATUTE OF LIMITATIONS THEREFORE DENIED. I SPOKE WITH MY ERIE DISTRICT OFFICE ABOUT MAKING PAYMENTS AND THEY WERE SURPRISED AT THE AMOUNTS THAT WERE ESTIMATED. I THINK THERE MAY HAVE BEEN A MISTAKE IN THESE CALCULATIONS". THERE IS DETAILED HISTORY NOTES ON THE SYSTEM. THE INCOME LISTED ON THE PA-40 RETURNS HAS BEEN INCREASED AS A RESULT OF A SALES & USE TAX FIELD AUDIT. THE GROSS SALES AMOUNTS FROM THE SCHEDULE C'S. THE PETITIONS TO THE BOARD OF APPEALS WERE FILED AFTER THE ASSESSMENT PERIOD WITH THE BALANCES BEING UNPAID. | DUE TO THE LIABILITIES SHOWING ON THE INCOME TAX ACCOUNT BEING THE RESULT OF A SALES & TAX AUDIT OF MR. TAXPAYER'S BUSINESS, IT DOES NOT APPEAR THAT THERE IS MUCH ASSISTANCE THAT CAN BE OFFERED BY THIS OFFICE. THE TAXPAYER HAS ALREADY PETITIONED THE BOARD OF APPEALS. MR. TAXPAYER WOULD NEED TO RESOLVE THE SALES & USE ISSUE BEFORE ANY ADJUSTMENTS CAN POSSIBLY BE MADE TO THE PERSONAL ACCOUNT.<br><br>A TELEPHONE CALL (6/30/21) WAS PLACED OUT TO THE TAXPAYER. THE TAXPAYER EXPLAINED THAT HE WAS CONTACTING THE ADVOCATE OFFICE TO SEE WHAT ASSISTANCE COULD BE PROVIDED TO HIM. THE TAXPAYER STATED THAT HE PREVIOUSLY SPOKE TO A REPRESENTATIVE FROM THE ERIE DISTRICT OFFICE. HE ALSO STATED THAT HE CALLED THE CUSTOMER EXPERIENCE CENTER REGARDING A DEFERRED PAYMENT PLAN BUT EXPLAINED THAT HE COULD BE MAKE THE NECESSARY PAYMENT AMOUNT IN THE ALLOTTED TIME. IT WAS STATED THAT LITTLE ASSISTANCE COULD BE OFFERED BASED ON HOW FAR THE ACCOUNT AND LIABILITIES. IT WAS EXPLAINED THAT SINCE HE IS UNABLE TO AGREE ON THE PAYMENT PLAN, MAYBE HE COULD FOCUS ON PAYING THE SMALLEST LIABILITY AND AFTER PAID IN FULL, FILE A NEW PETITION WITH THE BOARD OF APPEALS. THE DECISION & ORDER MAY GIVE AN IDEA OF HOW THE BOARD WOULD RULE IN THE OTHER YEARS. THE TAXPAYER SAYS THAT HE WILL CONTINUE TO EXPLORE HIS OPTIONS. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDE AT THIS TIME. CLOSING CASE. |
| 2021-755 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HIS 2020 REFUND YET.  | BIT PROCESSED THE REFUND AND TAXPAYER HAS BEEN NOTIFIED THERE REFUND WAS APPROVED.   |
| 2021-756 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. PER REVIEW WILL FORWARD TO BIT FOR REVIEW, ALSO BALANCE EXIST FOR TAX YEAR 2017.  | REFUNDS FOR 2017/2020 WERE SYSTEM APPROVED 08/12/21  |
| 2021-757 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND.   | TAXPAYER STATED THEY WERE LOOKING FOR HELP IN REGARDS TO THEIR FEDERAL REFUND. I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-758 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER AND HER SOCIAL WORKER REGARDING A PA INCOME TAX RETURN FILED BY HER SPOUSE. THE SOCIAL WORKER STATED THAT THE TAXPAYER AND SPOUSE ARE NOW SEPARATED UNDER A PROTECTION FROM ABUSE ORDER. THE TAXPAYER SAYS THAT THE JOINTLY FILED RETURN THE DEPARTMENT HAS RECORD OF RECEIVING WAS FILED WITHOUT HER KNOWLEDGE OR CONSENT. THE RETURNED REQUESTED A REFUND THROUGH TAX FORGIVENESS. THE TAXPAYER SAYS THAT THE REFUND WAS DEPOSITED INTO THE SPOUSE'S. THE WHOLE REFUND AMOUNT WAS TAKEN. THE TAXPAYER BELIEVES THAT SHE IS ENTITLED TO A PORTION OF THE REFUND. | THERE IS LITTLE ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. THE DIVIDING OF THE REFUND IS A CIVIL MATTER. THE TAXPAYER SAID THAT ONLY THE SPOUSE EARNED TAXABLE INCOME FOR THE YEAR IN QUESTION. THE TAXPAYER ALSO SAID THAT THE SPOUSE IS THE BIOLOGICAL FATHER OF THE DEPENDENTS LISTED ON THE SCHEDULE SP. IT WAS EXPLAINED THAT WHILE, THE RETURN WAS FILED JOINTLY WITHOUT HER CONSENT, A SEPARATE RETURN COULD NOT BE FILED BECAUSE SHE HAD NO TAXABLE INCOME. ADDITIONALLY, THE SP CREDIT IS CALCULATED BASED ON THE PREVIOUS YEAR'S INFORMATION. THE TAXPAYER DID NOT SEPARATE UNTIL THE FOLLOWING YEAR. CLOSING CASE. |
| 2021-759 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP'S MOTHER QUESTIONING THE STATUS OF HER SON'S REFUND. ADVISE MUST RECEIVE PERMISSION FROM SON TO RELEASE INFO. WILL CALL SON FOR PERMISSION THEN CALL MOTHER BACK WITH FINDINGS. SON GAVE PERMISSION FOR MOTHER TO RECEIVE INFO.   | REFUND TREASURY WARRANTED (APPROVED) 06/21/21.  |
| 2021-760 | THIS OFFICE RECEIVED THE FEDERAL FORM 911 FROM THE TAXPAYER IN ERROR.   | NO EMAIL OR ADDRESS ON FORM, CASE CLOSED.   |
| 2021-761 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER'S CPA SEEKING THIS ASSISTANCE. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND HAS BEEN REQUESTED ON THE INCOME TAX RETURN. AFTER REVIEW, THE REFUND REQUEST WAS DENIED AND A REQUEST FOR A K-1 ISSUED BY A TRUST WAS MADE. THERE IS RECORD OF THE OF THE REQUESTED K-1 BEING RECEIVED. IT APPEARS THAT AFTER K-1 WAS REVIEWED, THE TAXABLE WAS INCREASED NAMELY THE ESTATE AND TRUST INCOME. NOTES ON THE SYSTEM STATE THAT THE ESTATE AND TRUST HAS BEEN INCREASED BECAUSE THERE IS NO RECORD OF A PA-41 RETURN BEING FILED.                          | A RETURN CALL (5/26/21) WAS PLACED OUT TO THE CPA. THE CPA INQUIRED ABOUT THE BEST WAY TO RESOLVE THE INCOME DISPUTE. A LIEN WAS BEEN FILED BY THE DEPARTMENT. THE CPA STATED THAT BOTH HE AND TAXPAYERS ARE MORE CONCERNED ABOUT THE LIEN. I WAS EXPLAINED THAT A CHECK CAN BE REMITTED AND IF THE BALANCE IS GOING TO BE PAID THEN IT IS BEST TO PETITION THE BOARD OF APPEALS BASED ON THE COMPLEXITY OF THIS ISSUE. ADDITIONALLY, ANY REFUND IF CALCULATED, WOULD NEED TO BE APPROVED BY THE BOARD. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE.   |
| 2021-762 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HAVING ISSUES FILLING OUT THE REV-1500 FOR INHERITANCE TAX.   | I HAD AN INHERITANCE TAX MANAGER REACH OUT TO THE TAXPAYER TO HELP ASSIST WITH THEIR FILING.  |
| 2021-763 | THIS OFFICE RECEIVED A PHONE CALL FROM THE DECEDENT'S DAUGHTER QUESTIONING THE AMOUNT OF THE REFUND FOR TAX YEAR 2020. PER REVIEW, REFUND OFFSET FROM PENALTY ASSESSED FROM TAX YEAR 2018; THE BANK RETURNED A PAYMENT. WILL REVIEW WITH BIT TO ENSURE PENALTY CORRECT.   | SPOKE WITH EXECUTRIX AND ADVISED CAN SUBMIT A PETITION TO HE BOARD OF APPEAL. GAVE WEB ADDR.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-764 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A BILL THEY RECEIVED.   | THE ESTATE NEVER FILED A RETURN WHICH IS THE REASON THE BILL WAS SENT. INHERITANCE TAX WILL CONTACT THE CPA TO LET HER KNOW WHAT IS GOING ON AND HELP THROUGH THE PROCESS.  |
| 2021-765 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS A WITHHOLDING ISSUE THE TAXPAYER IS HAVING WITH THEIR EMPLOYER IN THE STATE OF MARYLAND.  | AFTER A DISCUSSION WITH EMPLOYER TAX, THE WITHHOLDING ISSUE THE TAXPAYER HAS TO BE DEALT WITH THE EMPLOYER AND THE DEPARTMENT OF REVENUE HAS NO SAY ON WHAT STATE THEY WITHHOLD TAXES FOR. TAXPAYER WAS CALLED AND NOTIFIED.  |
| 2021-766 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE CPA REQUESTING ASSISTANCE WITH WAIVING PENALTY AND INTEREST. WILL REVIEW AND CALL CPA WITH OPTIONS.   | SENT EMAIL ADVISING TO FILE PETITION WITH THE BOARD OF APPEALS.   |
| 2021-767 | THIS OFFICE RECEIVED A PA40 THROUGH THE MAIL.  | I SENT THE RETURN TO BIT AND THEY PROCESSED THE EQUALS RETURN.  |
| 2021-768 | THIS OFFICE RECEIVED THE REV-556 FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THEIR REFUND FOR TAX YEAR 2020. WILL SEND REQUEST TO BIT TO EXPEDITE. RETURN IS PENDING IN FRAUD MANUAL REVIEW.  | REFUND SYSTEM APPROVED 06/24/21.  |
| 2021-769 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' REPRESENTATIVE CONCERNING THE INCOME TAX RETURNS. THE REPRESENTATIVE SAYS THAT ASSISTANCE IS BEING SOUGHT TO BE GIVEN A CURRENT STATUS OF THE TAX YEARS. THE REPRESENTATIVE SAYS WHILE, NOTICES AND LETTERS HAVE BEEN RECEIVED THEY ARE CONFUSING. A REVIEW OF THE ACCOUNTS SHOWS THAT THERE IS DISPUTE OF HOW THE INCOME SHOULD BE REPORTED NAMELY THE K-1 INCOME. ADJUSTMENTS WERE MADE BASED ON K-1'S RECEIVED BY THE DEPARTMENT. NOTES UNDER THE SECOND RETURNS SAY THAT AN ADJUSTMENTS IS BEING MADE BECAUSE AN INCORRECT DEDUCTION IS BEING TAKEN. | <p>THE REPRESENTATIVE EXPLAINED WHETHER A COPY OF THE K-1 SUMMARY BE FORWARDED TO HER. A COPY OF THE SUMMARY WAS SENT BY EMAIL. IT WAS ALSO STATED THAT THE NOTES SHOW THAT INCORRECT DEDUCTIONS WERE TAKEN AGAINST THE K-1 INCOME. AFTER THE CONVERSATION, IT WAS STATED THAT OFFICE WOULD SEND A REQUEST TO THE SOMEONE CONTACT HER TO EXPLAIN IN MORE DEPTH WHAT THE ERROR IS. AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES (6/17/21) ASKING FOR SOMEONE TO CONTACT THE REPRESENTATIVE.</p> <p>PER THE RESPONSE FROM BIT, THEY HAVE PREVIOUSLY SPOKEN TO A REPRESENTATIVE FROM THIS REPRESENTATIVE'S FIRM REGARDING THE SAME ISSUE. A RETURN TELEPHONE (6/30/21) WAS PLACED OUT TO THE REPRESENTATIVE EXPLAINING THE RESPONSE. THE REPRESENTATIVE SAID THAT SHE KNOWS OF THE FIRST REPRESENTATIVES AND IS GOING TO CONTACT HIM. THE REPRESENTATIVE WILL CALL BACK WITH ANY ADDITIONAL QUESTIONS OR CONCERNS.</p> <p>THIS CASE IS BEING CLOSED. THERE IS NO RECORD OF THE RECORD OF THE REPRESENTATIVE CONTACTING THIS OFFICE AFTER THE PREVIOUS NOTES. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE REPRESENTATIVE IF FURTHER CONTACT IS MADE.</p> |
| 2021-770 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379. WILL CONTACT TAXPAYER TO REDIRECT.   | LVM ADVISING TO REDIRECT FORM TO IRS PHIALDELPHIA.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-771 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER 2020 REFUND.  | I VERIFIED THE TAXPAYER RECEIVED HER STATE REFUND AND GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER TO CALL AND FIND OUT ABOUT HER IRS REFUND.   |
| 2021-772 | THIS OFFICE RECEIVED A PHONE CALL FROM THE EXECUTOR OF THE ESTATE TO CHECK ON THE REFUND.   | THE EXECUTOR WAS NOTIFIED THE REFUND WAS APPROVED LAST WEEK AND THEY SHOULD RECEIVE IT IN THE NEXT COUPLE WEEKS VIA PAPER CHECK.   |
| 2021-773 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING AN ASSESSMENT NOTICE BEFORE THE DUE DATE AND A NOTICE OF DELINQUENCY ALREADY FOR THE 2020 TAX YEAR.                                     | TAXPAYER HAD A FAILED PAYMENT WHICH THEN TRIGGERED THE NOTICE AND ALL PENALTIES AND INTEREST. TAXPAYER HAS BEEN NOTIFIED AS TO WHY THIS HAPPENED.  |
| 2021-774 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE BECAUSE OF A FAILED PAYMENT.  | TAXPAYER PAID BEFORE THE DUE DATE BUT THE PAYMENT BOUNCED WHICH CREATED A BALANCE DUE WITH PENALTIES. TAXPAYER FELT THAT SINCE THE PAYMENT WAS BEFORE THE DUE DATE SHE SHOULD NOT GET PENALIZED. I TOLD HER THE PENALTY DOES NOT MATTER IF A PAYMENT IS RECEIVED AND ITS BEFORE OR AFTER THE DUE DATE, BUT SHE IS WELCOME TO PAY THE BALANCE AND APPEAL WITH THE BOARD OF APPEALS TO HAVE THE PENALTIES AND INTEREST REFUNDED. |
| 2021-775 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO WHY THEY RECEIVED A BILL FOR TAX YEAR 2019.   | TAXPAYERS AMENDED RETURN PAYMENT WAS REFUNDED WITH HIS ORIGINAL RETURN WHICH THEN CREATED A BALANCE WHEN THE AMENDED RETURN WAS PROCESSED. TAXPAYER HAS BEEN NOTIFIED AND UNDERSTANDS THE BALANCE DUE.   |
| 2021-776 | THIS OFFICE RECEIVED THE REV-556 REQUESTING ASSISTANCE WITH THE REFUND. PER REVIEW, REFUND WAS TREASURY WARRANTED 04/28/21. WILL CONTACT TAXPAYER TO CONFIRM IF INQUIRY FOR THE STATE OR FEDERAL. | ADVISED TAXPAYER REFUND APPROVED (TREASURY WARRANTED) 04/28/21.LVM   |
| 2021-777 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HER IRS REFUND.  | I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER AND LET HER KNOW WE RECEIVED HER PAYMENT FOR HER 2020 STATE RETURN AND NOTHING ELSE IS OWED.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-778 | <p>THIS OFFICE RECEIVED A REV-566, TAXPAYER REQUEST FOR ASSISTANCE, FROM THE DAUGHTER OF THE TAXPAYER THROUGH THE OTRA INTERFACE. THE DAUGHTER HAS THAT THE TAXPAYER IS DECEASED. DUE TO THE TAXPAYER'S DEATH, THE DAUGHTER SAYS THAT SHE COMPLETED AND SUBMITTED A PA INCOME TAX RETURN ON HER BEHALF. A OVERPAYMENT WAS CALCULATED WHICH WAS REQUESTED TO BE ISSUED AS A REFUND. A CHECK OF THE REFUND AMOUNT WAS ISSUED ACCORDINGLY. THE DAUGHTER GOES ON TO SAY THAT AN ATTEMPT WAS MADE TO DEPOSIT THE CHECK BUT THE ATTEMPT WAS DENIED BECAUSE THE BANK ACCOUNT WAS NO LONGER A JOINT ONE AS A RESULT OF HER MOTHER'S (TAXPAYER'S) DEATH. AFTER A CALL TO THE DEPARTMENT AND SPEAKING TO A REPRESENTATIVE, THE DAUGHTER SAYS THAT SHE WAS INSTRUCTED TO RETURN THE CHECK AND SEND ASSOCIATE ASKING FOR THE REFUND TO BE RE-ISSUED IN HER NAMED. NOTES ON THE SYSTEM SHOW THAT THIS REQUEST HAS PREVIOUSLY BEEN REVIEWED.</p> | <p>THERE IS LITTLE ASSISTANCE THAT CAN BE ISSUED TO BE THE DAUGHTER. THIS OFFICE DOES HAVE THE AUTHORITY TO ORDER THAT REFUNDS BE ISSUED. IN THE CASE OF A DECEASED TAXPAYER, THE REFUND CAN ONLY BE RE-ISSUED TO THE SURVIVING SPOUSE (IF THE TAX YEAR IN QUESTION WAS FILED JOINTLY; THE TAXPAYER'S SPOUSE PROCEEDED HER IN DEATH) OR IN THE NAME OF THE DECEASED'S ESTATE. THE DAUGHTER DID NOT OPEN AN ESTATE BECAUSE SHE SAYS THAT ALL PROPERTY WAS WILLED TO HER. THE DAUGHTER MAY BE TO RECEIVE THE REFUND THROUGH TREASURY'S UNCLAIMED PROPERTY AFTER THE CHECKED IS ESCHEATED. THE REFUND WILL NOT BE SENT TO UNCLAIMED PROPERTY FOR ANOTHER 2-3 YEARS. THE NOTES SHOWS THAT THE DAUGHTER HAS BEEN ADVISED OF THE BUREAU OF INDIVIDUAL'S INABILITY TO RE-ISSUE THE REFUND IN HER (DAUGHTER'S) NAME.</p> <p>A TELEPHONE CALL (6/30/21) WAS PLACED OUT TO THE DECEASED TAXPAYER'S DAUGHTER. IT WAS EXPLAINED THAT THE DEPARTMENT IS NOT LEGALLY ALLOWED TO ISSUE THE REFUND IN HER NAME. PLEASE SEE THE PREVIOUS NOTE FOR A EXPLANATION AS TO WHY THE REFUND CAN NOT BE ISSUED. THE DAUGHTER SAYS THAT SHE HAS SPOKEN TO AN ATTORNEY WHO ADVISED THAT IT WOULD COST MORE THAN THE REFUND AMOUNT TO RAISE AN ESTATE. THE DAUGHTER WENT ON TO SAY THAT SAY WAS PREVIOUS TOLD THAT THE REFUND COULD NOT BE ISSUED TO HER. THE REFUND MAY BE OBTAINED THROUGH THE DEPARTMENT OF TREASURY'S UNCLAIMED PROPERTY DIVISION. THE DAUGHTER SAYS THAT SHE DOES NOT KNOW WHAT TO BELIEVE AS SHE HAS BEEN TOLD DIFFERENT INFORMATION. THEREFORE SHE ASKED FOR AN EMAIL BE SENT. THE EMAIL HAS BEEN SENT (7/1/21). THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE DAUGHTER. CLOSING CASE.</p> |
| 2021-779 | <p>THIS OFFICE RECEIVED A PHONE AND EMAIL FROM THE TAXPAYER DISPUTING A LIABILITY AND WHY HE HAS A PAY A SALES TAX.</p>  | <p>TAXPAYER HAD A COLLECTION NOTICE FROM THE ERIE DISTRICT OFFICE. I HAD THE ERIE DISTRICT OFFICE CONTACTING AND THEY WILL BE REACHING OUT TO THE TAXPAYER.</p>  |
| 2021-780 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE IRS BALANCES FOR TAX YEARS 2017 AND 2018.</p>  | <p>I RESPONDED TO THE EMAIL WITH THE IRS ADVOCATES NUMBERS PER THEIR WEBSITE. TAXPAYER CURRENTLY DOES NOT HAVE ANY PA BALANCES AT THIS TIME.</p>   |
| 2021-781 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER THAT HE RECEIVED A REFUND AND HE DIDN'T KNOW WHY.</p>   | <p>AFTER PULLING UP THE ACCOUNT IT WAS DISCOVERED THE TAXPAYER WAS TALKING ABOUT AN IRS REFUND. TAXPAYER HAD AN EQUALS RETURN FOR TAX YEAR 2020 AND HAS NO CURRENT OUTSTANDING BALANCES.</p>   |
| 2021-782 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY. ADVSD OF DIFFERENCE BETWEEN FED AND STATE WAGES. CPA WILL CALLBACK WITH ADDITIONAL INFO.</p>  | <p>THE TAXPAYER FILED A PETITION WITH THE BOARD OF APPEALS.</p>  |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-783 | THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.  | I CALLED THE TAXPAYER AND THEN SENT AN EMAIL OF THE IRS ADVOCATE NUMBERS ALONG WITH ASKING HIM TO VERIFY HE RECEIVED THE EMAIL. ONCE HE RESPONDED I SENT HIM A COPY OF THE FEDERAL INJURED SPOUSE CLAIM FOR HIS RECORDS.   |
| 2021-784 | THIS OFFICE RECEIVED THE REV-556 FROM THE TAXPAYER INQUIRING ABOUT REFUNDS FOR 2018,2019, 2020. ADVISED RETURNS HAVE BEEN PROCESSED, REFERRED TO THE IRS ADVOCATE UNIT.  | ADVISED TP TO CALL THE IRS ADVOCATE.   |
| 2021-785 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAX PREPARER CONTENDING THAT SHE IS HAVING TROUBLE GETTING PA K1 FROM THE PARTNERSHIPS SO THAT SHE CAN FILE A RETURN FOR THE TAXPAYER. WILL SPEAK WITH BIT FOR A RESOLUTION.  | CASE RESOLVED.   |
| 2021-786 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR. WILL CONTACT THE TAXPAYER TO REDIRECT.  | SPOKE TO TP AND ADVISED TO REDIRECT TO IRS PHILADELPHIA OR HARRISBURG OFFICE. ALSO GAVE PHONE NUMBER TO THE IRS ADBOCATE.  |
| 2021-787 | THIS OFFICE RECEIVED A REV-556. TAXPAYER REQUEST FOR ASSISTANCE, AND EMAIL FROM MR. TAXPAYER SEEKING HELP WITH OBTAINING THE REFUND REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYER SAYS THAT THE DEPARTMENT HAS BEEN CONTACTED ON MULTIPLE OCCASIONS. DURING THE CONVERSATIONS, THE MR. TAXPAYER SAYS THAT REPRESENTATIVES HAVE ASKED TO ALLOW MORE TIME FOR THE RETURN TO BE REVIEWED AND REFUND ISSUED. MR. TAXPAYER SAYS THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. A REVIEW OF THE ACCOUNT SHOWS THAT MR. TAXPAYER ACTIVE DUTY MILITARY STATIONED OUTSIDE ON PA. THE REFUND IS THE PA WITHHOLDING AMOUNT. IT APPEARS THAT NO REFUND HAS BEEN ISSUED BECAUSE THE SYSTEM AUTOMATICALLY ANSWERED THE MILITARY WAGES BACK TO THE RETURN MAKING IT EQUAL. | <p>AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL OF TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.</p> <p>AN EMAIL (6/25/21) WAS RECEIVED FROM THE MR. TAXPAYER SEEKING AN UPDATE ON THE REQUESTED REFUND. PLEASE SEE THE PREVIOUS NOTES. MR. TAXPAYER W-2 WAGES AND WITHHOLDING ARE SHOWING IN THE W-2 REPOSITORY. HOWEVER THE MILITARY ORDERS ARE SEVERAL TAX YEARS OLD. AN EMAIL (6/28/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT (6/28/21), THE PA-40 RETURN HAS BEEN REVIEWED AND ACCEPTED AS FILE. THE REQUESTED REFUND WILL NOW BE ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. AN EMAIL (6/30/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING OF THE SAME INFORMATION AND THAT THE REFUND WILL BE RECEIVED SHORTLY. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN SENT TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-788 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THEIR CLIENTS NOT RECEIVING THEIR 2020 REFUND.   | <p>I ASKED THE CPA TO SEND ME A COPY OF THE W2S AND 1099S TO VERIFY THE WH.</p> <p>BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-789 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO BEING INCORRECTLY TAXED FOR TAX YEARS 2019 AND 2020.   | TAX YEAR 2019 HAS BEEN ASSESSED SO THE TAXPAYER WILL HAVE TO APPEAL TO THE BOARD. FOR TAX YEAR 2020 THE TAXPAYER WILL SEND THE APPROPRIATE DOCUMENTATION AND I WILL SEND FOR PROCESSING.<br><br>CLOSING CASE AS ITS BEEN 5 MONTHS AND I HAVE NOT RECEIVED ANY DOCUMENTATION. I WILL REOPEN IF THE THE TAXPAYER REACHES OUT.   |
| 2021-790 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE MR. TAXPAYER CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYERS SAYS THAT A REFUND OF THE PA WITHHOLDING HAS BEEN REQUESTED BECAUSE HE SAYS THAT HE IS A WEST VIRGINIA RESIDENT WHO WORKED IN PA. MR. TAXPAYER SAYS THAT HE HAS CONTACTED THE DEPARTMENT ON MULTIPLE OCCASIONS AND DURING ONE OF THE MOST RECENT CONVERSATIONS AND WAS TOLD THAT THE RETURN WAS FILED INCORRECTLY. THE RETURN WAS FILED EQUAL MEANING THAT NO REFUND HAD BEEN REQUESTED. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND WAS IN FACT ASKED FOR. AN ADJUSTMENT WAS MADE TO CREATED AN EQUAL RETURN. NO NOTE COULD BE FOUND EXPLAINING THE ADJUSTMENT. THE ONLY REASON THIS OFFICE COULD DETERMINE IS THAT MR. TAXPAYER'S ADDRESS IS LISTED WRONG IN THE W-2 REPOSITORY. THE WV ADDRESS IS WRITTEN AS A PA ADDRESS.      | MR. TAXPAYER STATED THAT DID UNDERSTAND WHAT WAS BEING EXPLAINED AND ATTEMPTED TO CONTACT HIS TAX PREPARER WHILE ON THE TELEPHONE WITH OFFICE. MR. TAXPAYER WAS ABLE TO SPEAK WITH THE PREPARER. THE CONVERSATION BECAME A CONFERENCE CALL. THE CURRENT STATUS OF THE RETURN AND REFUND. IT WAS ASKED FOR THE WV RESIDENT RETURN TO PROVE RESIDENCY. THE RETURN HAS BEEN RECEIVED BY FAX. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED.<br><br>THE ACCOUNT HAS BEEN ADJUSTED TO ISSUE THE ORIGINALLY REQUESTED REFUND AFTER SPEAKING WITH THE FRAUD DETECTION AND ANALYSIS UNIT. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE. |
| 2021-791 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE NOTICE ADVISE OF A LIABILITY THAT HE DISAGREES WITH. THE TAXPAYER SAYS THAT HE PREVIOUSLY RECEIVED A SEPARATE NOTICE REQUESTING DOCUMENTATION AND INFORMATION TO VERIFY THE UNION DUES LISTED ON THE SCHEDULE UE. THE TAXPAYER SAYS THAT HE RESPONDED TO THE REQUESTED. A REVIEW OF THE OF THE ACCOUNT SHOWS THAT THE UNION DUES ARE NO OF ISSUE. THE DUES ARE BEING ALLOWED. THE ADJUSTED AMOUNT IS SLIGHTLY LESS THAN THE AMOUNT ORIGINALLY REPORTED ON THE INCOME TAX RETURN (THIS WAS NOT TOLD TO THE TAXPAYER). THE TAXPAYER REPORTED W-2 WAGES FROM TWO SEPARATE EMPLOYERS. THE WAGES FROM ONE OF THE OF THE W-2'S WERE INCREASED BECAUSE THE DIFFERENCE BETWEEN THE MEDICARE AND STATE WAGE AMOUNTS COULD NOT BE DETERMINED. | THE REASON FOR THE LIABILITY WAS EXPLAINED TO THE TAXPAYER. THE TAXPAYER'S OPTIONS WERE STATED. 1)THE TAXPAYER CAN PAY THE LIABILITY WHICH WOULD SATISFY THE BALANCE OR SPEAK WITH HIS EMPLOYER AND REQUEST A DETAILED EXPLANATION OF HOW THE STATE WAGES ARE BEING CALCULATED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.  |
| 2021-792 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHEN HE WOULD RECEIVE HIS REFUND. ADVSD NEED VERIFICAION OF UE EXPENSES. TP WILL SEARCH FOR RECEIPTS THEN CALL BACK,   | THE TAXPAYER WAS ADVISED OF RECEIPTS NEEDED TO CONFIRM UE EXPENSES.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-793 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN INHERITANCE TAX BALANCE NEEDING TO BE CORRECTED.  | THE INHERITANCE TAX DIVISION REVIEWED THE SUSPENDED RETURN AND MADE THE APPROPRIATE ADJUSTMENTS. A SUPERVISOR WILL BE REACHING OUT AND GIVING THE CPA AN UPDATE.  |
| 2021-794 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, FROM THE TAXPAYER THROUGH THE OTRA INTERFACE. THE TAXPAYER IS SEEKING HELP WITH OBTAINING THE REFUND REQUESTED ON HER FEDERAL 1040 RETURN. THE TAXPAYER SAYS THE FOLLOWING: "IRS HAS HAD MY RETURN SINCE LATE FEBRUARY. ALL THE REPS I HAVE TALKED TO AT IRS, JUST GIVE ME A RUN AROUND. NO ONE CAN PROVIDE ME A DATE AS TO WHEN MY TAXES WILL BE DEPOSITED. I FIND THIS VERY OBSCENE. IF I OWED THE IRS, I WOULD HAVE TAX PENALTIES AND LATE FEES ASSESSED. I AM A SINGLE MOM AND NEED MY REFUND. I AM VERY MAD AT THIS POINT. IT IS MY MONEY AND I WANT IT NOW! PLEASE RESPOND BECAUSE I AM ABOUT TO GET MY LAWYER INVOLVED". THIS RECORD OF THE TAXPAYER FILING A TAX RETURN WILL PA. A REFUND WAS REQUESTED THROUGH TAX FORGIVENESS. THE REFUND HAS BEEN ISSUED. | UNFORTUNATELY, THIS OFFICE IS UNABLE TO PROVIDE ANY ASSISTANCE TO THIS TAXPAYER AS THIS ADVOCATE OFFICE CAN ONLY HELP WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. IT WILL BE EXPLAINED THAT THE FEDERAL IRS HAS A SEPARATE ADVOCACY OFFICE AND REPRESENTATIVE OUT OF THAT OFFICE MAY BE ABLE TO PROVIDE ASSISTANCE. AN ATTEMPT WILL BE MADE TO SPEAK WITH THE TAXPAYER.<br><br>A TELEPHONE CALL (6/30/21) WAS PLACED OUT TO THE TAXPAYER. A VOICEMAIL WAS LEFT. IN THE VOICEMAIL, IT WAS EXPLAINED THAT THIS ADVOCATE OFFICE IS UNABLE TO PROVIDE ASSISTANCE AS THIS OFFICE CAN ONLY HELP WITH PA TAXING MATTERS. THE NUMBERS FOR THE FEDERAL IRS WERE PROVIDED. THERE IS NO OTHER ASSISTANCE THAT CAN BE OFFERED TO THE TAXPAYER. CLOSING CASE. |
| 2021-795 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE LETTER ADVISES OF AN OUTSTANDING LIABILITIES WITH PENALTY AND INTEREST ADDED TO THE OVERALL BALANCE. MR. TAXPAYER FIRST APPEARED TO SAY THAT HE WAS UNAWARE OF ANY PAYMENT THAT WAS ATTEMPT TO MADE THEN APPEARED TO SAY THAT A PAYMENT WAS REMITTED. MR. TAXPAYER SAID THAT 3RD PARTY SOFTWARE WAS USED TO FILE THE RETURN. A REVIEW OF THE RETURN SHOWS THAT THE LIABILITY WAS ORIGINALLY REPORTED BY THE TAXPAYERS. NO ADJUSTMENTS HAVE BEEN MADE BY THE DEPARTMENT. THE PAYMENT SUBMITTED TO THE DEPARTMENT WAS CODED WAS BAD BECAUSE THE ACCOUNT COULD NOT BE FOUND. THIS MEANS THAT THE ROUTING, ACCOUNT OR BOTH NUMBER WERE ENTERED INCORRECTLY.  | THE REASON FOR THE NOTICE WAS EXPLAINED TO MR. TAXPAYER. THE BANK INFORMATION WAS REVIEWED AND IT WAS DETERMINED THAT THE BANK ACCOUNT NUMBER WAS WRITTEN INCORRECTLY. MR. TAXPAYER SAID THAT A SECOND PAYMENT WOULD BE MADE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE.  |
| 2021-796 | THIS OFFICE RECEIVED THE REV-556 FROM THE CPA CONTENDING THAT THE TAXPAYER DID NOT GET CREDIT FOR NON RESIDENT WITHHOLDINGS. WILL REVIEW FOR RESOLUTION.  | THE 2018 AND 2020 REFUNDS ARE SYSTEM APPROVED 06/23/21.   |
| 2021-797 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CLAIMING THAT THE DEPARTMENT INCORRECTLY TOOK THE SAME AMOUNT TWICE FOR AN ESTIMATED PAYMENT.   | AFTER RESEARCHING THE ACCOUNT THE TAXPAYER SUBMITTED TWO PAYMENTS FOR THE JUNE ESTIMATED DUE DATE AND DID NOT DO ONE FOR THE SEPTEMBER DUE DATE. TAXPAYER WILL KEEP THE PAYMENTS AS FILED SO HE DOES NOT HAVE TO MAKE ONE IN SEPTEMBER.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-798 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER CONCERNING AN INCOME TAX RETURN SUBMITTED TO THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE RETURN WAS FILED REQUESTING A REFUND. MR. TAXPAYER SAYS THAT UNDER THE INSTRUCTION OF THEIR CPA, AN ESTIMATED PAYMENT WAS MADE TO PAY A TAX BELIEVED TO BE OWED. MR. TAXPAYER SAYS THAT HE A PARTNER IS A BUSINESS AND THE BUSINESS PAID THE TAX. THE INCOME TAX RETURN WAS FILED LISTING NO INCOME. MR. TAXPAYER SAYS THAT A LETTER REQUESTING THE REFUND HAS BEEN SENT TO THE DEPARTMENT. | IT WAS ASKED THAT A COPY OF THE OF THE LETTER BE SENT TO THIS OFFICE. THE LETTER HAS BEEN RECEIVED BY EMAIL. THE LETTER WILL BE REVIEWED TO DETERMINE IF THE REQUEST CAN BE HONORED.<br><br>NOTES ON THE ACCOUNT SHOW THAT THE TAX RETURN WAS PROCESSED TO ISSUE A REFUND BEFORE AN EMAIL COULD BE SENT TO THE BUREAU OF INDIVIDUAL TAXES. AFTER PROCESSING, THE ACCOUNT WENT INTO A FRAUD MANAGER EVALUATION. THIS OFFICE CONVERSED WITH THE FRAUD DETECTION AND ANALYSIS UNIT. FADU PREVIOUSLY REVIEWED THE REFUND REQUEST AND SENT A ID VERIFICATION LETTER. THE LETTER AND QUIZ NEED TO BE COMPLETED FIRST BEFORE THE REFUND CAN BE ISSUED. AN EMAIL IS BEING TO MR. TAXPAYER (6/22/21) EXPLAINING THE STATUS OF THE ACCOUNT AND REFUND. THIS OFFICE WILL AWAIT A REPLY.<br><br>THERE IS NO RECORD OF MR. TAXPAYER REPLYING THE EMAIL SENT BY THIS OFFICE. HOWEVER A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE ID VERIFICATION HAS BEEN COMPLETED BECAUSE THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. THERE ARE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-799 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND AND NOT KNOWING WHY OR WHERE TO APPLY IT.   | THE CPA WAS TOLD THE EIN OF THE ACCOUNT AND WHY THE REFUND WAS SENT.  |
| 2021-800 | THIS OFFICE RECEIVED A FEDERAL TAXPAYER REQUEST FOR ASSISTANCE VIA FAX.   | I CALLED THE TAXPAYER AND GAVE HER THE IRS ADVOCATE PHONE AND FAX NUMBERS SO SHE CAN MOVE FORWARD WITH GETTING ASSISTANCE.  |
| 2021-801 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS RENT REBATE FOR THE 2020 TAX YEAR.  | I EXPLAINED TO THE TAXPAYER HIS REBATE BEEN RECEIVED/APPROVED AND REBATES AS IN THE PAST WILL START TO BE MAILED OR DIRECT DEPOSITED ON JULY 1.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-802 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE ADVISES OF PENALTY &amp; INTEREST ASSESSED AGAINST THE LIABILITY CALCULATED ON THE INCOME TAX RETURN. MR. TAXPAYER WANTED MORE INFORMATION FOR THE BOARD OF APPEALS AND HOW TO FILE A PETITION WITH THEM BECAUSE HE SAYS THAT A PAYMENT WAS SUBMITTED TIMELY. THEREFORE NO ADDITIONAL AMOUNT SHOULD BE DUE. MR. TAXPAYER SAYS THAT PAYMENT WAS REMITTED BY DEBIT/CREDIT CARD AND DIRECTLY TO THE DEPARTMENT. AFTER THE MR. TAXPAYER EXPLANATION, THE PAYMENT WAS CREDITED TO A DIFFERENT TAX YEAR.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT THE PAYMENT HAS BEEN RECEIVED BY THE DEPARTMENT BUT CREDITED TO AN INCORRECT TAX YEAR. THE PAYMENT WAS CREDITED TO THE FOLLOWING YEAR AS A ESTIMATED PAYMENT. IT WAS STATED THAT A REQUEST COULD BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE MOVED TO THE CORRECT TAX YEAR. IT WAS EXPLAINED THAT ADDITIONAL INFORMATION WOULD BE REQUESTED IF NEEDED. EXCHANGED CONTACT INFORMATION.</p> <p>THIS OFFICE RECEIVED A TELEPHONE AND VOICEMAIL (6/24/21) FROM MR. TAXPAYER REQUESTING A STATUS UPDATE. PLEASE SEE PREVIOUS NOTES. AN EMAIL (6/24/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE TRANSFERRED TO THE CORRECT TAX YEAR. PER THE RESPONSE FROM BIT, THE PAYMENT HAS BEEN MOVED AND THE TAX YEAR NOW REFLECTS AS BEING PAID IN FULL. AN ATTEMPT WAS MADE TO NOTIFY MR. TAXPAYER BY EMAIL HOWEVER THE MESSAGE HAS BEEN RETURNED AS UNDELIVERABLE. A TELEPHONE CALL WAS THEN PLACED OUT AT WHICH HE WAS NOTIFIED THAT THE ADJUSTMENT WAS MADE TO THE ACCOUNT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-803 | <p>THIS OFFICE HAS RECEIVED A COPY OF THE TAXPAYERS' INCOME TAX RETURN ALONG WITH A NOTE, THROUGH THE MAIL, STATING THAT THEY HAVE NOT BEEN ISSUED THE REFUND REQUESTED ON THE RETURN. A REVIEW OF THE RETURN SHOWS THAT THE OVERPAYMENT CALCULATED BY THE TAXPAYERS HAD BEEN ASKED TO BE SPLIT BETWEEN A REFUND AND CARRY OVER CREDIT. THE TAXPAYERS REPORTED NON W-2 INCOME WITH NO PA WITHHOLDING AND ESTIMATED PAYMENTS AND CREDITS. THE OVERPAYMENT WAS EXCESS PAYMENTS. THERE IS A DIFFERENCE BETWEEN THE AMOUNTS OF PAYMENTS THE DEPARTMENT HAS RECORD OF RECEIVING AND THE AMOUNT CLAIMED BY THE TAXPAYER. AFTER THE RETURN WAS REVIEWED, AN EXAMINER DECREASED THE AMOUNT OF THE PAYMENTS. A OVERPAYMENT WAS STILL CALCULATED BUT AT AN AMOUNT SIGNIFICANTLY LESS THAN WHAT THE TAXPAYERS ASKED FOR. DUE TO THE TAXPAYERS ASKING FOR THE OVERPAYMENT TO BE SPLIT, A CARRY OVER CREDIT PROCESSED AND AFTER THE CREDIT, THERE WAS NO ADDITIONAL AMOUNT HAVE COULD BE ISSUED AS A REFUND. IT IS DEPARTMENT PROCEDURES TO PROCESS A CARRY OVER CREDIT BEFORE ISSUING A REFUND.</p> | <p>THIS OFFICE ATTEMPTED TO CONTACT THE TAXPAYERS BY TELEPHONE (6/30/21). A VOICEMAIL HAS BEEN LEFT WITH THIS OFFICE'S CALLBACK INFORMATION. AS STATED ABOVE, THE OVERPAYMENT IS LESS BECAUSE THE DEPARTMENT ONLY HAS RECORD OF RECEIVING A PORTION OF THE ESTIMATED PAYMENTS CLAIMED ON THE INCOME TAX RETURN. THE TAXPAYERS WOULD NEED TO PROVIDE PROOF OF PAYMENT FOR THE DEPARTMENT TO DO A FURTHER REVIEW OF THE ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A RETURN CALL (7/8/21) HAS BEEN RECEIVED FROM MRS. TAXPAYER. PLEASE SEE PREVIOUS NOTES. IT WAS EXPLAINED THAT NO REFUND HAS BEEN RECEIVED BECAUSE THE ESTIMATED PAYMENTS CREDITED TO THE RETURN WERE REDUCED BASED ON THE DEPARTMENT RECORDS. MRS. TAXPAYER SAYS THAT SHE AND HER HUSBAND HAVE AN ACCOUNTANT WHO HANDLES THEIR FINANCIAL AND THE PAYMENTS THAT ARE REMITTED ARE BASED ON THAT ACCOUNTANT'S GUIDANCE. IT WAS ADVISED THAT SHE CONTACT THE ACCOUNTANT TO DETERMINED WHERE THE PAYMENTS HAVE BEEN GOING. MRS. TAXPAYER ASKED WHETHER THIS OFFICE'S CONTACT COULD BE FORWARDED TO THE ACCOUNTANT. IT WAS ADVISED THAT IT COULD. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A TELEPHONE CALL (7/26/21) WAS RECEIVED FROM THE TAXPAYERS' CPA. PLEASE SEE ALL PREVIOUS NOTES. IT WAS EXPLAINED THAT THE ESTIMATED PAYMENTS LISTED ON THE RETURN ARE LESS THAN WHAT THE DEPARTMENT HAS ON RECORD. THE CPA SAYS THAT HE AND THE TAXPAYERS' WILL CHECK THEIR BANKING RECORDS. THIS OFFICE WILL AWAIT ANOTHER REPLY.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF THE TAXPAYERS OR THEIR CPA CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE LAST CONVERSATION. PLEASE SEE PREVIOUS NOTES. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYERS AND/OR CPA IF A RETURN CALL IS RECEIVED.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-804 | <p>THIS OFFICE HAS A LETTER AND REV-677, POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE, THROUGH THE MAIL CONCERNING CARRY OVER CREDITS ATTRIBUTED TO THE TRUST AND A LIEN FILED BY THE DEPARTMENT. THE POA SAYS THAT THE DEPARTMENT PREVIOUSLY REQUESTED INFORMATION TO VERIFY THE INCOME REPORTED ON THE PA-41 FIDUCIARY TAX RETURN. THE POA SAYS THAT THE INFORMATION WAS SUBMITTED ACCORDINGLY. THE POA CONTENDS THAT THAT ALONG WITH THE SUBSEQUENT YEARS' RETURNS HAVE NOT BEEN PROCESSED CORRECTLY. THE DEPARTMENT'S FAILURE TO CORRECTLY PROCESS RESULTED IN A LIEN BEING FILED. A REVIEW OF THE ACCOUNT HAS RECENTLY BEEN RE-PROCESSED TO APPLY CARY OVER CREDITS.</p> | <p>THE TRUST ACCOUNT WILL BE REVIEWED TO DETERMINE IF THE CARRY OVER CREDITS AMOUNTS MATCHES THE POA'S RECORD. THE LIEN WILL ALSO BE REVIEWED TO DETERMINE IF IT HAS BEEN CORRECTLY FILED.</p> <p>AN EMAIL (7/16/21) HAS BEEN SENT TO THE BUREAU OF COMPLIANCE ASKING WHETHER THEY WOULD REVIEW IF THE LIEN WAS FILED CORRECTLY OR IF THE CPA SHOULD BE INSTRUCTED TO PETITION THE BOARD OF APPEALS. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIEN WAS FILED AFTER THE REMOVAL OF THE YEAR IN QUESTION CARRY OVER CREDIT CREATED A LIABILITY. NOTES SHOWS THAT CORRESPONDENCE WAS SUBMITTED BEFORE THE LIEN WAS FILED BUT DEEMED INSUFFICIENT BUT TWO (2) OTHER EXAMINERS ACCEPTED THE INFORMATION AND REPROCESSED THE ACCOUNT. THE ORIGINALLY REMOVED CARRY OVER CREDIT SATISFIED THE BALANCE. A SEPARATE PAYMENT WAS REMITTED AND IS BEING REFUNDED DUE TO THE PREVIOUS ADJUSTMENTS. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FOR THE BUREAU OF COMPLIANCE (LIENS), A NOTIFICATION WOULD NEED TO BE RECEIVED FROM THE BUREAU OF INDIVIDUAL TAXES OR THE BOARD OF APPEALS TO CHANGE HOW THE DEPARTMENT HAS SATISFIED THE LIEN. AN EMAIL (7/23/21) HAS BEEN SENT TO BIT ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND DETERMINE WHETHER THE LIEN WAS FILED TO IN ERROR. PER THE RESPONSE FROM BIT, THE LIEN WAS FILED TO ERROR. NOW THE EMAIL FROM BIT WILL BE FORWARDED TO LIENS FOR REVIEW AND ADJUSTMENT TO THE ACCOUNT.</p> <p>PER THE RESPONSE FROM LIENS, BASED ON THE DETERMINATION MADE BIT THE LIEN HAS BEEN 'SATISFIED IN ERROR'. THE ACCOUNT HAS BEEN CORRECT WITH THE VARIOUS CARRY OVER CREDITS HAVE PROCESSED ACCORDINGLY. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS THAT NEED TO BE DONE. A TELEPHONE CALL (8/17/21) HAS BEEN PLACED OUT TO THE CPA WHO IS LISTED AS THE POA ON THE REV-677. THE TELEPHONE RANG AND A VOICEMAIL WAS UNABLE TO BE LEFT. A LETTER WILL NOW BE SENT TO THE CPA.</p> |
| 2021-805 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE 2018 REFUND NOT PROCESSED YET.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE CHECK WILL BE SENT IN THE NEXT COUPLE WEEKS ALONG WITH INTEREST.</p>   |
| 2021-806 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2020 REFUND.</p>  | <p>TAXPAYER WANTED TO CONFIRM THAT THEIR REFUND CARRIED OVER TO 2020 AS REQUESTED WHICH I CONFIRMED THAT IT DID. I ALSO GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER SO THEY CAN CHECK ON THEIR FEDERAL REFUND.</p>  |
| 2021-807 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE 2020 REFUND NOT YET BEING RECEIVED. TAXPAYER WILL CALL BACK IN A COUPLE WEEKS AS THE RETURN HAS NOT BEEN SCANNED TO THE SYSTEM YET.</p>   | <p>TAXPAYER EMAILED ME A COPY OF THE PA RETURN AND I FORWARDED IT TO PIT TO GET THE EQUALS RETURN ON THE SYSTEM. I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER ALSO TO HELP GET HER IRS REFUND.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-808 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. PER REVIEW, REFUND IN FRAUD MANAGER EVALUATION. WILL SEND EMAIL TO THE FRAUD UNIT TO EXPEDITE.  | REFUND IS IN SYSTEM APPROVED STATUS 06/22/21  |
| 2021-809 | THIS OFFICE RECEIVED A THE REV-556 FROM THE TAXPAYER QUESTIONING THE 2020 TAX YEAR REFUND. WILL REVIEW AND CALL BACK WITH FINDINGS.  | SYSTEM APPROVED 06/30/21.   |
| 2021-810 | THIS OFFICE RECEIVED THE REV-556 REQUESTING ASSISTED WITH THE REFUND FOR THE 2020 TAX YEAR. WILL REVIEW FOR RESOLUTION.  | CALLED TAXPAYER TO ADVISE NO REFUND DUE, TAX DUE IN THE AMOUNT OF \$7.00. GVE PHONE TO IRS ADVOCATE.  |
| 2021-811 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING EXPEDITE ON AMD RETURNS FOR 2017\2018. WILL REVIEW.  | REFUND HAS BEEN APPROVED. CALLED CPA TO ADVISE.   |
| 2021-812 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO MOVING AND NOT YET RECEIVING HER 2019 REFUND, PLUS AN UPDATE ON THE 2020 REFUND.   | I CONTACTED BIT AND A STOP PAYMENT IS BEING REQUESTED FOR TAX YEAR 2019.<br><br>BOTH 2019 AND 2020 REFUNDS HAVE BEEN SENT OUT AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-813 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE COC NOT BEING APPLIED TO THE 2019 TAX RETURN.   | BIT REWORKED THE RETURN STARTING IN 2018 AND NOW THE CORRECT CARRY OVER CREDIT IS IN TAX YEAR 2020 AS REQUESTED. I GAVE THE CPA AN UPDATE AS WELL.  |
| 2021-814 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYERS LEGAL REPRESENTATIVE IN REGARDS TO A BALANCE IN 2013 THAT WAS CREATED BY EPAD AS THE TAXPAYER DID NOT FILE A RETURN. THE REP WILL SEND ME INFORMATION TO SEE IF ANYTHING CAN BE DONE. | TAXPAYER IS PAST THE ASSESSMENT PERIOD AND ONLY OPTIONS ARE TO PAY THE BALANCE AND PETITION FOR REFUND OR TO FILE AN APPEAL AND ASK THE BOARD TO RECONSIDER. I LAID OUT THE OPTIONS AND LET THE REP KNOW WHAT THEY SHOULD INCLUDE IN THEIR APPEAL IN ORDER TO POSSIBLY GET IT TO BE RECONSIDERED. |
| 2021-815 | THIS OFFICE RECEIVED A FAX IN REGARDS TO THE TAXPAYER NOT RECEIVING THEIR PA REFUND.   | I CONTACTED THE CPA AND LET HER KNOW THE REFUND WAS SENT IN MAY AND IF THEY DIDN'T RECEIVE IT TO LET ME KNOW AND WE'LL DO A STOP PAYMENT.   |
| 2021-816 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE 2020 REFUND. REFUND DEALS WITH OC CREDIT AND WILL HAVE TO WAIT UNTIL WE RECEIVE THE CREDIT FROM DCED.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THE CHECK WILL BE SENT BY MAIL IN THE NEXT COUPLE WEEKS.   |
| 2021-817 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A 2020 REFUND. I SENT THE REV-1123 TO PIT SO THEY HAVE IT AVAILABLE WHEN THEY START PROCESSING OC CREDITS.   | BIT PROCESSED THE ACCOUNT AND THE CPA WAS NOTIFIED THE REFUND WILL BE DIRECT DEPOSITED.   |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-818 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO FEELING THE OC CREDITS WERE NOT PROPERLY ADMINISTERED FOR TAX YEAR 2019   | BIT STATED THE CREDITS WERE DENIED BECAUSE THEY WERE TRYING TO PASS THEM THROUGH AN IRREVOCABLE TRUST, WHICH IS NOT ALLOWED IN PA. CPA WAS NOTIFIED.   |
| 2021-819 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND YET.   | TAXPAYER WAS LOOKING FOR HER IRS REFUND, SO I GAVE HER THE IRS ADVOCATE NUMBER. I LET HER KNOW WE RECEIVED HER PA RETURN AND NOTHING IS OWED OR TO BE REFUNDED.  |
| 2021-820 | THIS OFFICE RECEIVED A PHONE CALL FROM THE DECEASED DAUGHTER IN REGARDS TO AN INHERITANCE TAX BALANCE THAT SHE SAYS IS NOT JUST BECAUSE SHE WAS NOT A JOINT OWNER OF HER FATHERS BANK ACCOUNT.   | A INHERITANCE TAX SPECIALIST REACHED OUT TO THE DAUGHTER TO EXPLAIN THE BILL AND WHAT THEY CAN DO FORWARD IF THEY DISAGREE.  |
| 2021-821 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THAT HIS RETURN BE EXPEDITED. ADVISED RETURN IS NOT ON FILE. COULD BE THAT THE WRONG EIN WAS USED. ADVISED TO SEND TO MY ATTENTION, I WILL FWD THE RETURN TO BIT.   | SYSTEM APPROVED 06/25/21.  |
| 2021-822 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HAVING A STOP PAYMENT BEING PROCESSED AS THE TAXPAYER NEVER RECEIVED THEIR 2019 REFUND.  | BIT DID A STOP PAYMENT AND SENT ANOTHER CHECK TO THE UPDATED ADDRESS. CPA HAS BEEN NOTIFIED.   |
| 2021-823 | THIS OFFICE HAS RECEIVED A PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION ALONG WITH A COPY OF THE PA INCOME TAX RETURN THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE OF THE 8379. A REFUND IS CALCULATED ON THE RETURN AFTER DEDUCTING UNREIMBURSED EXPENSES FROM A SCHEDULE UE. A REVIEW OF THE ACCOUNT REVEALS THAT THE REQUEST REFUND HAS ALREADY PROCESSED AND BEEN ISSUED TO THE TAXPAYERS. THE REFUND WAS ISSUED BY DIRECT DEPOSIT. | THE PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION, DID NOT NEED TO BE COMPLETED AND SUBMITTED. THE TAXPAYERS WILL BE NOTIFY THE REFUND HAS BEEN ISSUED AND SO REVIEW THEIR BANK STATEMENTS IF THEY DISAGREE THAT IT WAS ISSUED.<br><br>A LETTER DATED (7/8/21) IS BEING SENT TO THE EXPLAINING THAT THE PA-8379 DID NOT NEED TO BE FILED. THE REFUND HAS BEEN ISSUED BASED ON DEPARTMENT RECORDS. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-824 | THIS OFFICE RECEIVED BOTH A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT THE AMOUNT HAS YET TO BE RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS NOT BE ISSUED BECAUSE THERE IS CURRENTLY A BANKRUPTCY ALERT ON THE ACCOUNT. IN THE VOICEMAIL, THE TAXPAYER SAYS THAT SHE WAS PREVIOUSLY MARRIED AND THAT THERE WAS A JOINT UNPAID LIABILITY UNDER HIS ACCOUNT. A REVIEW OF THE FORMER SPOUSE'S ACCOUNT SHOWS ONE UNRESOLVED LIABILITY AMOUNT. THE TAXPAYER SAYS THAT SHE REMITTED A PAYMENT TO SATISFY THE BALANCE. SHE IS ASKING FOR THE REQUESTED REFUND TO BE RELEASED. | A RETURN CALL WAS PLACED OUT TO THE TAXPAYER (6/16/21) WITH A VOICEMAIL BEING LEFT. AS OF (6/21/21) THERE IS NO RECORD OF THIS OFFICE RECEIVING A RETURN CALL OR THE TAXPAYER CALLING THE DEPARTMENT AFTER HER (6/16/21). DURING THE INITIAL REVIEW OF THE ACCOUNT, A NOTE FROM THE BUREAU OF COMPLIANCE (BANKRUPTCY) STATING THAT A REQUEST COULD BE SENT TO HAVE THE ALERT TEMPORARILY REMOVED SO THAT THE REFUND COULD PROCESSED AND BE ISSUED. NOTES ON THE SYSTEM GO ON TO SHOW THAT THE PAYMENT THE TAXPAYER SUBMITTED TO PAY THE BALANCE HAS BEEN RECEIVED AND CREDIT TO THE JOINT ACCOUNT. THE BANKRUPTCY ALERT WAS TEMPORARILY REMOVED SO THAT THE REFUND AMOUNT COULD PROCESS. THE ALERT HAS BEEN PLACED BACK ON THE ACCOUNT. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.<br><br>THERE IS STILL NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT. PLEASE SEE ALL PREVIOUS NOTES. HOWEVER THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. CLOSING CASE. |
| 2021-825 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN APPEAL AS THE TAXPAYER HAD A SUBSTITUTE FOR RETURN THAT DID NOT USE HER CORRECT NAME.  | I EXPLAINED TO THE TAXPAYER THAT SHE IS PAST THE ASSESSMENT AND HELPED HER THOUGH WHAT WAS NEEDED WITH HER APPEAL, SUCH AS HER FILED RETURN, SHOWING IT WAS THE WRONG LAST NAME AND STATING SHE NEVER RECEIVED ANY NOTICES.   |
| 2021-826 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER ABOUT HAVING ISSUES SIGNING INTO ETIDES AND NEEDING TO MAKE A MONTHLY PAYMENT. TAXPAYER'S CPA IS IN A COMA AND HAS ALL THE INFORMATION.   | I REACHED OUT TO THE SALES TAX DIVISION AND THEY HAD SOMEONE CONTACT THE TAXPAYER TO ASSIST THEM WITH THEIR PAYMENT.  |
| 2021-827 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING NON FILER NOTICES FROM THE DEPARTMENT. WILL SEND A MESSAGE TO BDRA.   | CASE BEING HANDLED BY BDRA.   |
| 2021-828 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE ACCOUNT THAT THEY WANTED THEIR REFUND TO BE SENT TO, NOW BEING CLOSED.  | TAXPAYERS REFUND WAS DIRECT DEPOSITED 2 MONTHS AGO AND IT DID NOT COME BACK TO THE DEPARTMENT. TAXPAYER WILL CHECK THE REFUND AND IF THERE ARE ANY OTHER ISSUES, HE WILL CONTACT ME.  |
| 2021-829 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR. WILL MAIL BACK TO TAXPAYER TO REDIRECT.  | SENT REQUEST TO MAIL BACK FORM TO LOBBY.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-830 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN. MRS. TAXPAYER SAYS THAT SHE HAS CONTACTED THE DEPARTMENT ON MULTIPLE OCCASIONS REGARDING THE STATUS OF REFUND AND HAS BEEN TOLD TO ALLOW MORE TIME FOR REVIEW AND TO RECEIVE THE REFUND. A REVIEW OF THE ACCOUNT SHOWS THE REQUEST IS BEING REQUESTED AFTER REPORTING UNREIMBURSED EMPLOYEE EXPENSES AND TAX FORGIVENESS. THE ACCOUNT CURRENTLY HAS A FRAUD MANAGER EVALUATION ALERT.</p>  | <p>THE CURRENT ON THE ACCOUNT WAS EXPLAINED TO MRS. TAXPAYER. THE TAX RETURN HAS BEEN REVIEWED AND ACCEPTED AS FILED AND THE REFUND IS UNDER REVIEW. AN REQUEST WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE ALERT. BEFORE THIS OFFICE COULD SENT ITS REQUEST TO FDAU, THE REFUND WAS REVIEWED AND RELEASED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN REVIEWED BY THE TAXPAYERS. MRS. TAXPAYER CALL THE OFFICE FOR A SECOND TIME (6/23/21) AND SPOKE WITH THE ADVOCATE. IT WAS STATED THE REFUND WILL BE RECEIVED SHORTLY.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS BY DIRECT DEPOSIT. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-831 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE RETURN BEING SENT IN MARCH AND SEEING IF IT IS ON THE SYSTEM. RETURN IS STILL NOT ON THE SYSTEM, HAVING THE CPA EMAIL IT TO ME TO MANUALLY PUT IT ON.</p>  | <p>CPA SENT ME THE RETURN AND I SENT FOR IT TO BE MANUALLY PUT ON AND WORKED SINCE ITS BEEN A COUPLE MONTHS AND THE RETURN IS NOT ON THE SYSTEM.</p> <p>BIT PROCESSED THE RETURN AND THE CORRECT COC IS IN 2021, CPA HAS BEEN NOTIFIED.</p>   |
| 2021-832 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER CONCERNING THE INCOME TAX RETURN AND THE REFUND AMOUNT THAT WAS BEEN REQUESTED. MR. TAXPAYER SAYS THAT HE AND HIS SPOUSE CONTRIBUTION TO A FUND FOR UNDERPRIVILEGE SCHOOL STUDENTS AND CLAIM THE AMOUNT ON THE RETURN AS A TAX CREDIT" ON THE SCHEDULE OC. IN PREVIOUS YEARS, THE RETURN AND REFUND HAVE TAKEN LONGER THAN EXPECTED TO BE PROCESSED AND RECEIVED. MR. TAXPAYER SAYS THAT THE ADVOCATE OFFICE HAS BEEN CONTACTED IN PREVIOUS YEAR FOR ASSISTANCE. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN AND "OTHER CREDIT" ARE WAITING TO BE REVIEWED.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT A REQUEST WILL BE SENT BY THIS OFFICE ASKING FOR THE ACCOUNT TO BE REVIEWED AND PROCESSED IF NECESSARY. MR. TAXPAYER WAS TOLD THAT ADDITIONALLY INFORMATION WILL BE ASKED FOR IF NECESSARY.</p> <p>AN EMAIL (7/1/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN AND REFUND TO BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE EMAIL RESPONSE FROM THE BUREAU OF INDIVIDUAL TAXES, THE RETURN HAS BEEN PROCESSED AND ACCEPTED AS FILED. A REVIEW OF THE ACCOUNT (7/26/21) SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p>  |
| 2021-833 | <p>THIS OFFICE RECEIVED A FAX IN REGARDS TO CORRESPONDENCE THAT WAS REQUESTED FROM REVENUE IN REGARDS TO THEIR LINE 23 OC CREDIT.</p>  | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-834 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING THE INCOME TAX RETURN AND REQUESTED RETURN. MRS. TAXPAYER SAYS THAT THE RETURN WAS FILED EARLIER IN THE YEAR AND HAS BEEN CHECKING THE STATUS OF THE REFUND. MRS. TAXPAYER SAYS THAT THE DEPARTMENT'S PORTAL SAYS THAT THE REFUND IS "UNDER REVIEW". SHE GOES ON TO SAY THAT SHE IS UNABLE WHY THE THERE IS A DELAY BECAUSE THE RETURN HAS BEEN FILED IN A SIMILAR WAYS AS PREVIOUS YEARS. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS BEING REQUESTED AFTER CLAIMING UNREIMBURSED EXPENSES AND COMPLETING A SCHEDULE SP. LASTLY, MRS. TAXPAYER THAT SHE SPOKE TO A REPRESENTATIVE FROM A DISTRICT OFFICE WHO SAYS THAT REQUEST WOULD BE SENT ASKING FOR THE RETURN TO BE REVIEWED. NOTES ON THE SYSTEMS SHOWS THAT THE RETURN HAS BEEN REVIEWED AND ACCEPTED. THE REFUND IS NOW UNDER SECONDARY REVIEW.</p> | <p>THE STATUS OF THE ACCOUNT WAS EXPLAINED TO MRS. TAXPAYER. IT WAS EXPLAINED THAT THE RETURN WAS REVIEWED AFTER THE CONVERSATION WITH THE REPRESENTATIVE. THEREFORE IT APPEARS THAT THE REQUEST WAS SENT. THE REFUND IS NOW UNDER REVIEW. MRS. TAXPAYER SAID THAT SHE UNDERSTOOD. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p>   |
| 2021-835 | <p>THIS OFFICE HAS RECEIVED AN EMAIL FROM MR. TAXPAYER CONCERNING THE STATUS OF THE INCOME TAX RETURN AND REQUESTED REFUND. IN HIS EMAIL TO THIS OFFICE MR. TAXPAYER SAYS THE FOLLOWING "MY WIFE AND I FILED OUR 2020 TAXES "MARRIED FILING JOINTLY". I FILED ON FEB 15TH AND IT WAS ACCEPTED BY THE STATE OF PA ON FEB 15TH AT 8PM. I KNOW THAT THERE WAS A HOLD UP WHILE PROCESSING OUR TAXES DUE TO THE NEW UNEMPLOYMENT TAX FORGIVENESS. THAT BEING SAID, WE DID RECEIVE OUR REGULAR FEDERAL TAX REFUND MINUS THE UNEMPLOYMENT FORGIVENESS AMOUNT ( THAT'S SUPPOSEDLY STILL IN PROGRESS). WE STILL DID NOT RECEIVE OUR STATE REFUND OF \$681.00 .IT SAYS TO ALLOW 8 TO 10 WEEKS FOR PROCESSING AND HAS SAID THAT SINCE I FILED, BUT NOW ITS JUNE. A REVIEW OF THE ACCOUNT SHOWS THE RETURN IS STILL IN PROCESS. THE W-2 WAGES ARE BEING VERIFIED.</p>                                   | <p>SEVERAL W-2'S ARE LISTED ON THE RETURN HOWEVER NOT ALL OF THEM ARE LISTED IN THE W-2 REPOSITORY. AS A RESULT, A REPLY EMAIL ACKNOWLEDGING THE INITIAL EMAIL AND ASKING FOR COPIES OF THE W-2'S WAS SENT. MR. TAXPAYER HAS REPLIED WITH COPIES OF THE W-2'S. THE INFORMATION WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES ALONG WITH A REQUEST ASKING FOR THE RETURN TO BE REVIEWED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THE INCOME TAX RETURN HAS BEEN PROCESSED AS FILED. THE REFUND HAS BEEN ISSUED AND RECEIVED BY THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-836 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THE FOLLOWING IN THE REV-556: "I AM CURRENTLY UNEMPLOYED DUE TO COVID AND RECEIVING UNEMPLOYMENT INSURANCE BENEFIT. I ALSO AM RECEIVING MEDICAID DUE TO MY FINANCIAL SITUATION. I ALSO RECENTLY APPLIED FOR DISABILITY BENEFITS WITH THE SOCIAL SECURITY OFFICE DUE TO MY CURRENT HEALTH ISSUES. I AM REQUESTING AND APPLYING FOR A HARDSHIP REFUND/OFFSET BYPASS REFUND. I AM STRUGGLING RIGHT NOW FINANCIALLY". NO RECORD OF THE TAXPAYER COULD BE FOUND ANYWHERE ON THE SYSTEM. THE TAXPAYER MAY HAVE UNRESOLVED LIABILITIES WITH A SEPARATE TAX TYPE OR MAY BE SEEKING ASSISTANCE WITH A FEDERAL TAX ISSUE.</p> | <p>A TELEPHONE CALL (7/13/21) WAS PLACED OUT TO THE TAXPAYER. DURING THE CONVERSATION, THE TAXPAYER STATED THAT HE HAS OUTSTANDING LIABILITIES WITH THE STATE OF NEW JERSEY AND THE FEDERAL IRS. IT WAS EXPLAINED THAT UNFORTUNATELY THIS OFFICE CAN PROVIDE NO ASSISTANCE TO HIM. THE TAXPAYER SAYS THAT THE FEDERAL IRS HAS PLACED HIS LIABILITIES IN A UNCOLLECTABLE STATUS. IT WAS ADVISED THAT NEW JERSEY BE CONTACTED FOR FURTHER INSTRUCTION REGARDING LIABILITY WITH THEM. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-837 | <p>THIS OFFICE HAS RECEIVED AN EMAIL FROM MRS. TAXPAYER. SHE SAYS THAT FOLLOWING: "MY NAME IS (MRS. TAXPAYER) AND I'M REQUESTING A PA-971 FORM FOR THE INJURED SPOUSE RELIEF FOR TAX YEAR 2020". IT APPEARS THAT MRS. TAXPAYER IS MISTAKEN AND IS REQUESTING A PA-8379, INJURED SPOUSE AND ALLOCATION FORM. A REVIEW OF THE ACCOUNT SHOWS THAT A JOINT INCOME TAX RETURN WAS FILED CALCULATING A REFUND AFTER REPORTING UNREIMBURSED EXPENSES AND REQUESTING TAX FORGIVENESS ON A SCHEDULE SP. THERE IS ALSO RECORD OF THE DEPARTMENT SENDING THE TAXPAYER A REV ML090 LETTER ADVISING THAT THE DEPARTMENT HAS NOTIFIED THAT ONE OF THE TAXPAYERS HAS UNRESOLVED COURT COSTS OR OBLIGATIONS.</p> | <p>A COPY OF A PA-8379, INJURED SPOUSE AND ALLOCATION WILL BE SENT TO MRS. TAXPAYER. THE INJURED SPOUSE AND ALLOCATION WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES ONCE IT IS COMPLETED AND RETURNED TO THIS OFFICE. AN EMAIL WITH THE PA-8379, IS BEING SENT TO MRS. TAXPAYER (6/23/21). THIS OFFICE WILL AWAIT A RESPONSE.</p> <p>A REPLY EMAIL (6/28/21) WAS RECEIVED FROM MRS. TAXPAYER WITH THE A COMPLETED PA-8379. A EMAIL (7/2/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND PROCESS THE PA-8379. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE INJURED SPOUSE AND ALLOCATION HAS BEEN REVIEWED AND PROCESSED. HOWEVER ADJUSTMENTS WERE MADE AFTER REVIEW. THE TAXABLE INCOME HAS BEEN INCREASED AS THERE IS AN ADDITIONAL W-2 INFORMATION SHOWING IN THE W-2 REPOSITORY THAT WAS NOT REPORTED ON THE PA-40 RETURN. ADDITIONALLY, THE EXPENSES FROM THE SCHEDULE UE HAVE BEEN REMOVED AS THEY APPEAR TO BE EXCESS. THE ADJUSTMENTS CREATED AN EQUAL RETURN. NO REFUND IS BEING ISSUED AT THIS TIME. MRS. TAXPAYER WILL BE NOTIFIED OF THE ADJUSTMENT. SHE WILL NEED TO SUBMIT SUPPORT DOCUMENTATION IF SHE DISAGREES WITH THE ADJUSTMENTS MADE.</p> <p>AN EMAIL (7/13/21) HAS BEEN SENT TO MRS. TAXPAYER ADVISING THAT WHILE THE PA-8379 HAS BEEN PROCESSED, THE DEPARTMENT IS REQUESTED DATED RECEIPTS OR PROOF OF EXPENSES TO VERIFY THE AMOUNTS LISTED ON THE SCHEDULE UE'S. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THIS CASE IS BEING ADMINISTRATIVE CLOSED. PLEASE SEE AL PREVIOUS NOTES. THERE IS NO RECORD OF MRS. TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE EMAIL SENT (7/13/21). THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYERS IF FURTHER CONTACT IS MADE BY MRS. TAXPAYER.</p> |
| 2021-838 | <p>THIS OFFICE HAS RECEIVED AN TELEPHONE CALL FROM THE CPA OF THE TAXPAYERS INQUIRING ABOUT THE STATUS OF AMENDED INCOME TAX RETURNS RECENTLY SUBMITTED TO THE DEPARTMENT. THE CPA STATED THAT THE RETURNS WERE FILED BECAUSE THE TAXPAYERS ARE NEW JERSEY RESIDENTS WHO WORK IN PHILADELPHIA. THE ORIGINAL RETURN WAS FILED REPORTING THE WAGES ON THE ORIGINAL RETURN. A COPY OF THE RETURN COULD NOT BE FOUND HOWEVER AS IT WAS RECENTLY FILED, IT SHOULD BE ABLE TO BE VIEWED SHORTLY.</p>   | <p>IT WAS EXPLAINED TO THE CPA THAT THE RETURNS COULD NOT BE FOUND ON THE SYSTEM BUT SURE BE ABLE TO BE SEEN SHORTLY. HOWEVER A COPY OF THE OF THE INCOME TAX RETURNS COULD BE SUBMITTED TO THIS OFFICE. THE RETURNS HAVE BEEN RECEIVED BY EMAIL.</p> <p>PER THE RESPONSE FROM BIT, THE TAXPAYERS' ACCOUNT HAVE BEEN PROCESSED AND ACCEPTED AS FILE. THE REQUESTED REFUNDS HAVE BEEN ISSUED AND RECEIVED BY DIRECT DEPOSIT. THE CPA HAS BEEN NOTIFIED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-839 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA. THE TAXPAYER CPA SAYS THAT THE TAXPAYERS AND OTHER CLIENTS HAVE BEEN RECEIVING NOTICES FROM THE DEPARTMENT REGARDING THE "SPECIAL CREDITS" LISTED ON THE SCHEDULE OC. THE CPA WENT ON TO SAY THAT HE USE TO HAVE A CONTACT WITHIN THE DEPARTMENT THAT HE WOULD SENT ISSUES TO FOR RESOLUTION. HE SAYS THAT HE HAS NO BEEN ABLE TO SPEAK WITH THE CONTACT. IT WAS EXPLAINED THAT THIS OFFICE COULD REVIEW THE ISSUES IF THE TAXPAYER INFORMATION IS PROVIDED. THE INFORMATION WAS PROVIDED BY EMAIL. A REVIEW OF THE ACCOUNT SHOWS THAT THE SUBMITTED INFORMATION HAS PREVIOUSLY REVIEWED AND DEEMED AS BEING INSUFFICIENT.</p> | <p>AN FOLLOW-UP EMAIL WAS RECEIVED FROM THE CPA (6/23/21) REQUESTING A STATUS UPDATE. A REPLY EMAIL WAS SENT ASKING FOR MORE TIME FOR REVIEW. BASED ON THE NOTES SHOWING ON THE SYSTEM ANOTHER EMAIL WILL BE SENT 1) ADVISING THAT THE INFORMATION HAS ALREADY BEEN REVIEWED AND DEEMED INSUFFICIENT AND 2) THE REV-1123 FOR THE ENTITY PASSING THROUGH THE OTHER CREDIT NEEDS TO BE SUBMITTED.</p> <p>A RESPONSE WAS SENT TO THE CPA AND REPRESENTATIVE STATING THAT FOLLOWING: 1) THE OLDEST TAX YEAR CURRENTLY HAS A LIABILITY BECAUSE THE DEPARTMENT HAS NO RECORD OF RECEIVING THE EXTENSION PAYMENT LISTED ON THE PA-40 RETURN. 2)THE ISSUE SURROUNDING THE SECOND OLDEST TAX YEAR HAS BEEN RESOLVED. THE YEAR NOW REFLECTS BEING PAID IN FULL. 3) THE "OTHER CREDITS" IS AWAITING VERIFICATION. THE INFORMATION PREVIOUSLY SUBMITTED HAS BEEN DEEMED INSUFFICIENT. A COPY OF A CANCELLED CHECK WAS SUBMITTED FOR THE OLDEST TAX YEAR AND THE OTHER CREDIT ISSUE IS STILL BEING INVESTIGATED. A REVIEW OF THE PAYMENT APPEARS TO SHOW THAT IT HAS BEEN CREDITED TO THE FOLLOWING YEAR. THE OVERPAYMENT FOR THE YEAR PROCESSED AS A CARRY OVER CREDIT.</p> <p>THERE HAS BEEN NO FURTHER INQUIRES FROM THE CPA OR REPRESENTATIVE REGARDING THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-840 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO AN ADJUSTMENT IN 2018 AND 2019. CPA WILL SEND THE OUT OF STATE CREDIT INFORMATION FOR 2018 WHICH WILL THEN AFFECT THE CURRENT CARRY OVER CREDIT IN 2019 IF APPROVED.</p>   | <p>THE CPA SENT THE INFORMATION AND BIT REPROCESSED THE ACCOUNTS. A REFUND IS BEING SENT AND THERE ARE NOW NO BALANCES LEFT ON THEIR ACCOUNT.</p>   |
| 2021-841 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING IN CORRESPONDENCE FOR THEIR 2020 REFUND AND GETTING IT REVIEWED AS THEY ARE HAVING A HARDSHIP WITH MONEY AT THIS TIME.</p>  | <p>BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.</p>  |
| 2021-842 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CHECKING UP ON A FAX THE TAXPAYER SENT. IT IS CURRENTLY NOT ON THE SYSTEM SO THE TAXPAYER WILL FAX DIRECTLY TO ME AND I WILL THEN SEND IT TO PTR TO PROCESS HIS REBATE.</p>   | <p>PTR PROCESSED THE REBATE AND THE TAXPAYER HAS BEEN NOTIFIED OF THE ADJUSTMENT IN HIS FAVOR TO RAISE THE REBATE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-843 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA. THE TAXPAYER CPA SAYS THAT THE TAXPAYER AND OTHER CLIENTS HAVE BEEN RECEIVING NOTICES FROM THE DEPARTMENT. THE CPA SAYS SPECIFICALLY THAT THE NOTICES ADVISE OF UNSOLVED LIABILITIES AN THEREFORE IS REQUESTING A DETAILED EXPLANATION OF HOW THE LIABILITIES ARE BEING CALCULATED. THE CPA WENT ON TO SAY THAT HE USE TO HAVE A CONTACT WITHIN THE DEPARTMENT THAT HE WOULD SENT ISSUES TO FOR RESOLUTION. HE SAYS THAT HE HAS NO BEEN ABLE TO SPEAK WITH THE CONTACT. IT WAS EXPLAINED THAT THIS OFFICE COULD REVIEW THE ISSUES IF THE TAXPAYER INFORMATION IS PROVIDED. THE INFORMATION WAS PROVIDED BY EMAIL. A REVIEW OF THE ACCOUNT SHOWS THAT THE OLDEST LIABILITY APPEARS TO BE AN ISSUE OF THE DEPARTMENT PROCESSING A TAX PAYMENT BEFORE THE RETURN. TWO RETURNS WERE FILED BOTH LISTING TAX DUE AMOUNTS. THE PAYMENT FOR THE FIRST LIABILITY WAS RECEIVED AND PROPERLY CREDITED TO THE ACCOUNT. THE AMENDMENT WAS FILED INCREASING THE TAXABLE INCOME AND A SECOND PAYMENT WAS REMITTED (FOR THAT AMOUNT). IT APPEARS THAT A REFUND WAS ISSUED OF THE SECOND PAYMENT BECAUSE IT WAS PROCESSED BEFORE THE RETURN. THE MORE RECENT LIABILITY MAY BE THE RESULT NOT PROCESSING THE PAYMENT YET. THE DEPARTMENT HAS BEEN DELAYED WITH RESPECT TO THE PROCESSING MAILED CORRESPONDENCE AND PAYMENTS.</p> | <p>AN REPLY EMAIL WILL BE SENT TO THE CPA EXPLAINING WHY THE LIABILITIES ARE CURRENTLY SHOWING ON THE ACCOUNT. THE CPA WILL BE ASKED TO ASK THE TAXPAYER TO CHECK HER RECORD TO DETERMINE IF A THE PAYMENT WAS CASHED. AN EMAIL WILL ALSO BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING WHETHER THE ACCOUNT CAN BE REVIEWED TO DETERMINE IF THE REFUND WAS CASHED.</p> <p>A RESPONSE WAS SENT TO THE CPA AND REPRESENTATIVE STATING THAT FOLLOWING: 1) THE OLDEST PA-40 RETURN HAD BEEN REPORTING INTEREST INCOME. A LIABILITY HAD BEEN CALCULATED AND SATISFIED BY CHECK. THE TAX YEAR IS PAID IN FULL. 2) THERE IS RECORD OF RECEIVED TWO PA-40 RETURNS WITH BOTH REPORTING LIABILITIES. THE SECOND RETURN INCREASED THE TAXABLE INCOME AND BALANCE DUE. A PAYMENT FOR THE DIFFERENCE WAS REMITTED BUT INCORRECTLY REFUNDED TO THE TAXPAYER BECAUSE THE PAYMENT PROCESSED BEFORE THE AMENDED RETURN. IT WAS ASKED THAT THE TAXPAYER BE ASKED TO REVIEW HER RECORD TO SEE IF AN UNEXPECTED REFUND HAD BEEN RECEIVED AND CASHED. THE CURRENT LIABILITY WAS GIVEN. 3) THERE IS NO RECORD OF AN INCOME TAX RETURN BEING RECEIVED FOR THE FOLLOWING TAX YEAR 4) ESTIMATED UNDERPAYMENT WAS ASSED FOR THE MOST RECENT TAX YEAR. THE PENALTY HAS BEEN PAID AND THE YEAR IS PAID IN FULL.</p> <p>THERE HAS BEEN NO FURTHER QUESTIONS OR CONCERNS FROM THE CPA AND REPRESENTATIVE REGARDING THE TAXPAYER OR ACCOUNT. CLOSING CASE.</p> |
| 2021-844 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO WHAT THEY CAN DO FOR THE TAXPAYERS 2015 BALANCE.</p>   | <p>TAXPAYER HAD A RETURN CREATED BY EPAD EVEN THOUGH THEY FILED A JOINT RETURN UNDER THE SPOUSE. UNFORTUNATELY WITH THE ACCOUNT ASSESSED AND A LIEN PLACED ON THE PROPERTY, THE TAXPAYERS ONLY OPTION IS TO FILE AN APPEAL AND GO THROUGH THAT PROCESS. I LAID OUT WHAT THE CPA NEEDS TO DO IN ORDER WITH THEIR APPEAL.</p>  |
| 2021-845 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER PAYING A PAST BALANCE DUE BUT STILL HAVING THEIR IRS REFUND OFFSET TO PA.</p>  | <p>I EXPLAINED TO THE TAXPAYER THAT ALL BALANCES HAVE NOW BEEN PAID AND THE REMAINING AMOUNT IS IN THE PROCESS OF BEING REFUNDED.</p>  |
| 2021-846 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HIS REFUND THAT HE FILED BACK IN FEBRUARY.</p>   | <p>REFUND HAS BEEN APPROVED AND THE TAXPAYER HAS BEEN NOTIFIED.</p>  |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-847 | <p>THIS OFFICE HAS RECEIVED A TAXPAYER CALL FROM THE TAXPAYER INQUIRING ABOUT WHAT ASSISTANCE THE ADVOCATE OFFICE CAN PROVIDE TO HER. THE TAXPAYER SAYS THAT SHE BEEN HAVING DIFFICULTY ESTABLISHING A DEFERRED PAYMENT PLAN. THE TAXPAYER SAYS THAT SHE HAS OUTSTANDING LIABILITIES DUE TO HER BEING A PA RESIDENT WORKING IN THE DISTRICT OF COLUMBIA. A REVIEW OF THE INCOME TAX INCOME SHOWS THAT THE OUT OF STATE INCOME WAS REPORTED BUT THE FULL TAX NOT PAID. NO CREDIT FOR TAXES PAID TO ANOTHER COULD NOT BE ALLOWED AS SHE WAS NOT TAXED IN THE OTHER LOCALITY. THE LIABILITIES AND CASE HAVE BEEN REFERRED TO A DISTRICT OFFICE AND ASSIGNED TO A COLLECTIONS AGENT. THE TAXPAYER SAYS THAT IT HAS BEEN DIFFICULT SPEAKING WITH THE AGENT AND SEEKING HELP.</p> | <p>THE TAXPAYERS THAT IT WAS BEEN DIFFICULT SPEAKING WITH THE AGENT WHO HAS BEEN ASSIGNED HER CASE. AN ATTEMPT WAS ALSO MADE TO SPEAK WITH THE AGENT'S MANGER. THE TAXPAYER SAYS THAT THE MANAGER HAS RESPONDED TO HER CORRESPONDENCES (LETTERS, E-MAIL OR TELEPHONE CALLS). THE FRUSTRATING PART OF THIS ISSUE PER THE TAXPAYER IS THAT THE DEPARTMENT IS NOT CREATED A PAYMENT PLAN AND FILED A LIEN. AN EMAIL WAS SENT TO A CUSTOMER EXPERIENCE CENTER ASKING FOR SOMEONE TO REVIEW THE CASE. A TELEPHONE CALL (6/25/21) WAS PLACED OUT TO THE TAXPAYER. SHE STATED THAT SEE COULD NOT SPEAK AT THE TIME AND A CALL BE PLACED OUT A LATER. A SECOND CALL WAS PLACED OUT AND THE ACCOUNT WAS EXPLAINED. THE APPLICATION OF HER PAYMENTS WAS EXPLAINED ALONG WITH WHETHER A PAYMENT PLAN WAS POSSIBLE. THE QUESTIONS WERE ANSWERED. A FOLLOW-UP CALL WILL BE MADE ONCE MORE INFORMATION IS RECEIVED.</p> <p>THERE ARE HAVE SEVERAL FOLLOW-UP EMAILS AND CONVERSATIONS WITH THIS TAXPAYER. HOWEVER NO ADDITIONAL ASSISTANCE CAN BE PROVIDED TO THE TAXPAYER. HER ONLY OPTION IS TO PAY THE BALANCE AND APPEAL. CLOSING CASE.</p> |
| 2021-848 | <p>THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE EMAIL IN REGARDS TO HER IRS REFUND.</p>   | <p>I RESPONDED TO THE EMAIL WITH THE IRS ADVOCATE NUMBERS TO HELP HER TRY TO GET HER REFUND.</p>   |
| 2021-849 | <p>THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE IN REGARD TO AN UNEMPLOYMENT TAX ISSUE.</p>   | <p>I LET THE TAXPAYER KNOW THAT I CAN ONLY HELP WITH PA STATE INCOME TAX ISSUES AND GAVE HIM A LINK TO THE DEPARTMENT OF LABOR AND INDUSTRY.</p>   |
| 2021-850 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER SENDING IN THE RETURN TWICE BUT ITS STILL NOT ON THE SYSTEM. TAXPAYER WILL EMAIL ME A COPY AND I WILL HAVE IT EXPEDITED.</p>  | <p>BIT PROCESSED THE REFUND BUT THE FRAUD AREA SENT OUT AN ID VERIFICATION LETTER. TAXPAYER WAS NOTIFIED THAT ONCE HE RECEIVES THE LETTER TO LOG ONLINE PER THE INSTRUCTIONS TO VERIFY HIS IDENTITY. ONCE COMPLETED THE TAXPAYERS REFUND WILL BE RELEASED.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-851 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, AND CORRESPONDENCE FROM THE TAXPAYERS THROUGH THE MAIL. THE TAXPAYERS ARE ASKING FOR HELP WITH THE TAXPAYER'S REQUEST WITH ABATEMENT OF THE PENALTY &amp; INTEREST ASSESSED. ALONG WITH THE REQUEST FOR ASSISTANCE, A COPY OF A BOARD OF APPEALS' DECISION &amp; ORDER RULING. THE BOARD DENIED THE REQUEST FOR ABATEMENT STATING THAT THE PETITION WAS NOT TIMELY SUBMITTED. THE PETITION WAS SUBMITTED AFTER THE ASSESSMENT PERIOD AT WHICH POINT THE PENALTY &amp; INTEREST WOULD HAVE TO BE PAID FOR A RULING TO BE MADE ON THE MERITS OF THE ARGUMENT. A REVIEW OF THE ACCOUNT SHOWS THAT IT WAS ORIGINALLY BY THE BUREAU OF ENFORCEMENT PLANNING ANALYSIS &amp; DISCOVERY. THE TAXPAYERS SUBMITTED A COPY OF THE INCOME TAX RETURN. IT APPEARS THAT THE RETURN WAS ACCEPTED AS FILE.</p> | <p>THERE APPEARS TO BE LITTLE ASSISTANCE THAT CAN BE OFFERED TO THE TAXPAYERS. THIS OFFICE DOES NOT HAVE THE ABILITY TO ABATE PENALTY &amp; INTEREST. ADDITIONALLY, THE ADVOCATE OFFICE DOES NOT OVERRULE BOARD OF APPEALS DECISION &amp; ORDERS. THE DECISION &amp; ORDER AFFORDED THE TAXPAYERS THE OPPORTUNITY TO FILE A PETITION WITH THE BOARD OF FINANCE &amp; REVENUE. THE ACCOUNT WITH BE REVIEWED FURTHER TO DETERMINE IF A SECOND WAS FILED. THE CPA WILL BE CONTACTED TO EXPLAIN THE LIMITATION OF THIS OFFICE AS A REV-677, POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE.</p> <p>A TELEPHONE CALL (7/2/21) WAS PLACED OUT TO THE REPRESENTATIVE LISTED ON THE REV-677. PLEASE NOTE THAT IT WAS DIFFICULT SPEAKING WITH AND UNDERSTANDING THE REPRESENTATIVE. IT WAS EXPLAINED THAT THIS OFFICE IS UNABLE TO PROVIDE ASSISTANCE TO THE TAXPAYERS. AFTER THE DECISION &amp; ORDER FROM THE BOARD OF APPEALS, A PETITION COULD HAVE BEEN FILED WITH THE BOARD OF FINANCE &amp; REVENUE. IT WAS ADVISED TO FILE A PETITION WITH BF&amp;R. BF&amp;RS CONTACT INFORMATION WAS PROVIDED AS IT WAS ASKED THAT THEY BE CONTACTED FOR FURTHER INSTRUCTION. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE REPRESENTATIVE OR TAXPAYERS. CLOSING CASE.</p> |
| 2021-852 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A LIEN AND NOT KNOWING WHY. I WILL CONTACT THE LIEN DEPARTMENT TO GET MORE INFORMATION AS THE TAXPAYER DOESN'T HAVE ANY PIT BALANCES.</p>   | <p>I HAD THE LIEN OFFICE REACH OUT TO THE TAXPAYER AND THEY WILL WORK WITH THE TAXPAYER TO RECEIVE THE APPROPRIATE DOCUMENTATION IN ORDER TO GET THE LIEN RESOLVED.</p>   |
| 2021-853 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO TAXES BEING DUE FOR THE TAXPAYERS BUSINESS AND NEEDING ASSISTANCE.</p>  | <p>I HAD THE TAXPAYER EMAIL ME THE INFORMATION OF THE BUSINESS AND THEN FORWARDED IT TO A BUSINESS TAX MANAGER WHO THEN HAD SOMEONE REACH OUT.</p>  |
| 2021-854 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A ID VERIFICATION LETTER SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT SHE FOLLOWED THE INSTRUCTIONS LISTED IN LETTER BUT HAS NOT BEEN ABLE TO VERIFY HER IDENTITY. THE TAXPAYER SAYS THAT SHE IS RECEIVING AN ERROR STATING THAT THE INFORMATION BEING INPUTTED IS INCORRECT. SHE INSISTS THAT SHE IS THE RIGHT INFORMATION IS BEING ENTERED. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN HAS BEEN FILED REQUESTING A REFUND THROUGH TAX FORGIVENESS. THE ADVOCATE OFFICE NO LONGER REVIEWS OR PROCESSES ID OR FRAUD ISSUES.</p>  | <p>THE ACCOUNT HAS A FRAUD MANGER EVALUATION ALERT. AN EMAIL WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS ASKING IF THE ACCOUNT CAN BE REVIEWED. BEFORE AN EMAIL COULD BE SENT TO FDAU, A SECOND REVIEW OF THE ACCOUNT SHOWED THAT THE ALERT RELEASED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER BY DIRECT DEPOSIT. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-855 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO FILING AND RECEIVING THE TAXPAYERS REFUNDS FOR TAX YEAR 2018-2020. TAXPAYER WILL FAX ME A COPY OF THE RETURNS AND ALL APPROPRIATE DOCUMENTATION.  | BIT PROCESSED ALL 3 RETURNS AND THE TAXPAYERS HAS BEEN NOTIFIED THAT ALL 3 REFUNDS WILL BE SENT VIA PAPER CHECK.   |
| 2021-856 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NEEDING HELP FILING HER 2019 AND 2020 RETURNS AND SHE WOULD LIKE TO COME TO STRAWBERRY SQUARE TO GET AN APPOINTMENT SET UP.   | THE LOBBY REACHED OUT TO THE TAXPAYER TO SET UP AN APPOINTMENT SO SHE CAN GET HER TAX RETURNS FILED.   |
| 2021-857 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING INTEREST ON A REFUND FOR TAX YEAR 2019.   | I EXPLAINED THERE WAS NO INTEREST BECAUSE THE REFUND WAS PAID WITHIN 75 DAYS OF THE DUE DATE. TAXPAYER FILED IN SEPTEMBER BUT AN EXTENSION MADE THE DUE DATE JAN 2021. THE REFUND WAS APPROVED IN THE MIDDLE OF FEBRUARY WHICH WAS UNDER THE 75 DAY THRESHOLD. |
| 2021-858 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR. WILL SEND BACK TO TAXPAYER TO REDIRECT TO THE IRS.   | MAILED FED FORM 8379 WITH LETTER OF EXPLANATION TO THE TAXPAYER.   |
| 2021-859 | THIS OFFICE RECEIVED AN EMAIL FROM THE TP REQUESTING ASSISTANCE WITH HER REFUND FOR THE 2020 TAX YEAR. EMAILED TP ASKING FOR NJ RETURN AND W2.  | SYSTEM APPROVED 07/09/21.  |
| 2021-860 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE AOPC OFFSET. THE TAXPAYER WAS TOLD BY THE COURTS THAT THE DEPARTMENT OFFSET UNDER WRONG DOCKET NUMBER. ADVSD TO CONTACT THE COURTS TO ADVISE THAT THE DEPARTMENT IS PROVIDED THE DOCKET NUMBER FROM THE COURTS. | PA COURTS CONTACTED CAMBRIA COUNTY TO RESOLVE.   |
| 2021-861 | THIS OFFICE RECEIVED AN INJURED SPOUSE CLAIM THROUGH THE MAIL.  | I CONTACTED THE TAXPAYER AND LET THEM KNOW THEIR REFUND WAS ALREADY APPROVED AND IN THE PROCESS OF BEING DIRECT DEPOSITED. SINCE IT WAS ALREADY APPROVED AND DIDN'T OFFSET WE DID NOT NEED TO GO THROUGH WITH AN INJURED SPOUSE CLAIM.                         |
| 2021-862 | THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.   | THE FEDERAL INJURED SPOUSE CLAIM WAS RECEIVED FROM TAXPAYERS WHO LIVE AND WORK IN OKLAHOMA. THE OFFICE IS UNABLE TO REACH OUT TO THE TAXPAYERS TO LET THEM KNOW THEY SENT IT TO THE WRONG PLACE BECAUSE THE TAXPAYERS LISTED PHONE NUMBER HAS 10 DIGITS.       |
| 2021-863 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING MANY NOTICES AND NOT KNOWING THE CORRECT AMOUNT OF CARRY OVER CREDIT AND ESTIMATED PAYMENTS FOR TAX YEAR 2020.  | I SENT THE CPA A BREAKDOWN OF THE CARRY OVER CREDIT AND ESTIMATED PAYMENTS SO THE CPA COULD FILE AN ACCURATE RETURN.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-864 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND CHECK EVEN THOUGH THEY DIDN'T CLAIM A REFUND.   | STOP PAYMENT SENT IN ORDER TO GET THE CORRECT MONEY TO CARRY OVER TO 2020.<br><br>RETURN WAS ADJUSTED AND CPA WAS NOTIFIED WHAT IS GOING TO BE REFUNDED AND CARRIED OVER TO 2021.   |
| 2021-865 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYER QUESTIONING THE IF AMERICAN LEGION POST 429 WAS AUTHORIZED TO HAVE A FUNDRAISER AT THE MAINSPRING OF EPHRATA OUTDOOR EVENT. WILL FWD TO MISC TAXES FOR ASSISTANCE.  | LVM ADVISING TO CONTACT THE LIQUOR CONTROL BOARD. RA-LCEHEADQUARTERS@PA.GOV   |
| 2021-866 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THE TAXPAYERS 2020 REFUND.  | AFTER LOOKING UP THE ACCOUNT AND TALKING TO THE TAXPAYER, THE TAXPAYER WAS REFERENCING TO AN IRS REFUND. I GAVE THE TAXPAYER THE ADVOCATE PHONE NUMBER FOR THE IRS AND LET HIM KNOW HE WAS IN GOOD STANDING WITH PA.  |
| 2021-867 | THIS OFFICE RECEIVED A TELEPHONE FROM THE CLAIMANT REGARDING THE STATUS OF THE PROPERTY TAX RENT REBATE CLAIM. THE CLAIMANT SAYS THAT SHE HAS CONTACTED THE DEPARTMENT REGARDING WHEN THE REBATE PAYMENT WOULD BE RECEIVED. SHE WAS ADVISED THAT THE PAYMENT WILL BE RECEIVED BY CHECK. THE CLAIMANT SAYS THAT SHE REQUESTED THAT THE AMOUNT BE SENT BY DIRECT DEPOSIT. THERE ARE NOTES ON THE SYSTEM SHOWING THAT AN ATTEMPT WAS MADE TO CONFIRM THE BANKING ACCOUNT INFORMATION AND WAS TOLD THAT THE INFORMATION GIVEN MATCHED THAT INFORMATION LISTED ON THE PA-1000. THE CLAIMANT SAYS THAT SHE IS CONCERNED THAT THERE WILL BE A DELAY IN RECEIVING THE REBATE CHECK BECAUSE OF THE ISSUES CONCERNING THE POSTAL SERVICE. | IT WAS EXPLAINED THAT UNFORTUNATELY SHE CAN ONLY WAIT FOR THE REBATE CHECK TO BE RECEIVED. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT WHOEVER ENTERED THE INFORMATION ON THE SYSTEM INPUTTED THE ACCOUNT NUMBER BUT NOT THE ROUTING NUMBER. IF TRUE, THE INCOMPLETE BANKING INFORMATION MAY HAVE LED TO THE REBATE CHECK BEING ISSUED. THIS BELIEF WAS NOT STATED TO THE CLAIMANT. THE CLAIMANT WENT ON TO SAY THAT IT APPEARS THAT THE DEPARTMENT IS MAKING ERRORS AND THAT SUCH ERRORS CAN NOT OCCUR. SHE WILL CONTINUE TO AWAIT THE REBATE CHECK. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-868 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. ADVISED TO SEND THE 1099R TO MY ATTENTION WILL FWD TO BIT FOR REVIEW.  | SYSTEM APPROVED 07/09/21. EMAILED TAXPAYER TO ADVISE TO ALLOW 3/4 WEEKS.  |
| 2021-869 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO CHECKING THE STATUS OF THE TAXPAYERS 2020 RETURN. I REQUESTED THAT THE CPA SEND ME A COPY OF THE REV-1123 TO VERIFY THE OC CREDIT AND I WILL FORWARD THAT TO THE PROCESSING UNIT ONCE RECEIVED.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-870 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF CORRESPONDENCE WAS RECEIVED IN RESPONSE TO THE ASSESSMENT NOTICE. ADVSD THERE IS A NOTE CONFIRMING THAT CORRESPONDENCE WAS RECEIVED, WILL SEND A MESSAGE TO BIT FOR REVIEW.   | CORRESPONDENCE REVIEWED, NO LIABILITY DUE. REFUND SYSTEM APPROVED 07/16/21. CALLED CPA TO ADVISE.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-871 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HIS CLIENT RECEIVING A REBATE LARGER THAN WHAT WAS EXPECTED.   | I EXPLAINED TO THE CPA THAT THE TAXPAYER WAS ELIGIBLE FOR THE KICKER WHICH RAISED THE REBATE AMOUNT. THE CPA WILL LET THE TAXPAYER KNOW THE REBATE IS CORRECT.                            |
| 2021-872 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A LETTER ABOUT A LIEN FOR PA THAT WAS FROM DENVER, COLORADO.  | THE INFORMATION THE TAXPAYER RECEIVED WAS A SCAM AND A KNOWN ISSUE. I TOLD THE TAXPAYER THEY CAN SHRED THE INFORMATION AND ANY ISSUES IN THE FUTURE FEEL FREE TO REACH OUT.               |
| 2021-873 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE EMAIL IN REGARDS TO FILING AN AMENDED RETURN AND NOT RECEIVING THE REFUND YET.   | TAXPAYER RECEIVED HER STATE REFUND AND I GAVE HER THE IRS ADVOCATE NUMBER IN REGARDS TO HER IRS REFUND.   |
| 2021-874 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE EMAIL IN REGARDS TO FILING AN AMENDED RETURN AND NOT RECEIVING THE REFUND YET.   | TAXPAYER WAS INQUIRING ABOUT HER FEDERAL REFUND. TAXPAYER'S 2020 PA RETURN HAS NO BALANCE AND I GAVE THE TAXPAYER THE IRS ADVOCATE INFORMATION.   |
| 2021-875 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE EMAIL IN REGARDS TO FILING AN AMENDED RETURN AND NOT RECEIVING THE REFUND YET.   | TAXPAYER WAS NOTIFIED THAT HER 2019 STATE RETURN WAS AN EQUALS RETURN, NOTHING WAS OWED OR TO BE REFUNDED. I GAVE THE TAXPAYER THE IRS ADVOCATE INFORMATION AS SHE WAS REFERRING TO THAT. |
| 2021-876 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO CANCELLING UPCOMING ESTIMATED PAYMENTS BECAUSE THE BANK ACCOUNT USED IS NOW CLOSED.   | BIT CANCELLED THE PAYMENTS AND THE CPA AS BEEN NOTIFIED.  |
| 2021-877 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO CANCELLING UPCOMING ESTIMATED PAYMENTS BECAUSE THE BANK ACCOUNT USED IS NOW CLOSED.   | BIT CANCELLED THE PAYMENTS AND THE CPA AS BEEN NOTIFIED.  |
| 2021-878 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND.   | ADVISED TAXPAYER REFUND APPROVED 04/21. GVE PHONE TO THE IRS ADVOCATE UNIT.   |
| 2021-879 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND FOR 2020 TAX YEAR. PER REVIEW, THE RETURN IS PENDING REVIEW, WILL SEND MESSAGE FOR AN EXPEDITE.   | CALLED PREPARER AND ADVISED REFUND APPROVED. REFUND DECREASED DUE TO ERRONEOUS COC CLAIMED FROMM 2019.  |
| 2021-880 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF HER REFUND. THE TAXPAYER ALSO REQUESTED THAT HER ROUTING /ACCOUNT NUMBER BE CORRECTED FOR THAT A CHECK BE SENT. ADVISED TO EMAIL COPY OF W2, WILL CHECK WITH BIT ON DIRECT DEPOSIT / MAIL CHECK CORRECTION. | REFUND SYSTEM APPROVED 07/08/21.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-881 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. ADVISED TO SEND THE 1099R TO MY ATTENTION. GVE EMAIL ADDR.   | REFUND SYSTEM APPROVED, LVM ADVISING TAXPAYER TO ALLOW 3 TO 4 WEEKS FIR DIRECT DEPOSIT.   |
| 2021-882 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HIS 2020 REFUND YET.  | BIT PROCESSED THE REFUND AND TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-883 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER REFUND YET.   | TAXPAYER CONFIRMED SHE RECEIVED HER STATE REFUND VIA DIRECT DEPOSIT. I THEN GAVE HER THE IRS ADVOCATE NUMBER SO SHE CAN HOPEFULLY GET THAT RESOLVED AS WELL.  |
| 2021-884 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HER REBATE.  | PTR PROCESSED THE REBATE AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-885 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A LIABILITY FOR TAX YEAR 2019. TAXPAYER WILL EMAIL ME THE APPROPRIATE DOCUMENTATION AND THEN I WILL HAVE IT REVIEWED.   | BIT PROCESSED THE CORRESPONDENCE AND THE TAXPAYER HAS BEEN NOTIFIED THAT THEIR REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.   |
| 2021-886 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. ADVISED WILL REVIEW THEN CALL BACK WITH FINDINGS.  | MAILED LETTER TO TAXPAYER ADVISING THAT OTRA DOES NOT HAVE THE AUTHORITY TO ABATE PENALTY AND INTEREST. ALSO ADVISED THEY HAVE A PETITION PENDING WITH BOA, FILE DATE 07/08/21.   |
| 2021-887 | THIS OFFICE HAS RECEIVED AN REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. MRS. TAXPAYER SAYS THAT THE REQUESTED REFUND HAS NOT BEEN RECEIVED. IT APPEARS THAT THE TAXPAYERS ARE INQUIRING ABOUT THE REFUND ASKED FOR ON THEIR FEDERAL INCOME TAX RETURN. THE PA-40 RETURN WAS FILED REQUESTING A REFUND THROUGH EXCESS WITHHOLDING. THE RETURN HAS BEEN ACCEPTED AS FILED WITH THE REFUND BEING ISSUED BY DIRECT DEPOSIT. | <p>THE TAXPAYER WILL BE CONTACTED TO DETERMINE WHICH REFUND THEY ARE INQUIRING ABOUT. IF THEY ARE TRULY ASKING ABOUT THE REQUESTED FEDERAL REFUND THEN THEY WILL BE ADVISED THAT THE WRONG DEPARTMENT HAS BEEN CONTACTED. INFORMATION FOR THE FEDERAL ADVOCATE OFFICE WILL BE OFFERED.</p> <p>A TELEPHONE CALL (7/13/21) HAS BEEN PLACED OUT TO MRS. TAXPAYER. A VOICEMAIL HAS BEEN LEFT. THIS OFFICE WILL AWAIT A RETURN CALL.</p> <p>THIS IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF EITHER TAXPAYER AFTER THE VOICEMAIL LEFT (7/13/21). THE REFUND REQUESTED ON THE INCOME TAX RETURN HAS ALREADY BEEN ISSUED SO IT APPEARS THAT THE TAXPAYERS ARE INQUIRING ABOUT THE REFUND REQUESTED ON THEIR FEDERAL RETURN. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYERS IF A REPLY IS RECEIVED.</p> |
| 2021-888 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY THE 2020 RETURN IS NOT PROCESSED OR SHOWING RECEIVED THAT SHE SENT IN APRIL. ADVISED CAN FAX TO MY ATTENTION, WILL FWD FOR PROCESSING.  | 2020 RETURN HAS BEEN PROCESSED AND ACCEPTED AS FILED.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-889 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAX PREPARER WANTING TO CONFIRM THE COC. WILL CALL BACK WITH FINDINGS.   | CALLED CPA TO ADVISE OF COC TO 2020. CPA AGREED WITH FIGURES.  |
| 2021-890 | THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA. THE TAXPAYER CPA SAYS THAT THE TAXPAYERS AND OTHER CLIENTS HAVE BEEN RECEIVING NOTICES FROM THE DEPARTMENT FOR VARIOUS TAX YEARS THE CPA GOES ON TO SAY THAT HE USE TO HAVE A CONTACT WITHIN THE DEPARTMENT THAT HE WOULD SENT ISSUES TO FOR RESOLUTION. HE SAYS THAT HE HAS NO BEEN ABLE TO SPEAK WITH THE CONTACT. IT WAS EXPLAINED THAT THIS OFFICE COULD REVIEW THE ISSUES IF THE TAXPAYER INFORMATION IS PROVIDED. THE INFORMATION WAS PROVIDED BY EMAIL. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER IS REPORTING K-1 INCOME AND A "SPECIAL CREDIT" FROM A SCHEDULE OC. THERE IS AN OUTSTANDING LIABILITY EXISTING FOR ONE TAX YEAR.   | THIS CASE IS BEING CLOSED. THERE ARE NO OUTSTANDING LIABILITIES SHOWING ON THE ACCOUNT AT THIS TIME (10/12/21). THERE IS AN OVERPAYMENT THAT HAS BEEN TRANSFERRED TO ONE OF THE FOLLOWING TAX YEARS. THEREFORE IT APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS OFFICE WILL ATTEMPT TO OFFER FURTHER ASSISTANCE TO THE TAXPAYER IF A RETURN CALL IS RECEIVED FROM THE TAXPAYER.   |
| 2021-891 | THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA. THE TAXPAYER CPA SAYS THAT THE TAXPAYERS AND OTHER CLIENTS HAVE BEEN RECEIVING NOTICES FROM THE DEPARTMENT FOR THE TAX YEAR. THE CPA GOES ON TO SAY THAT HE USE TO HAVE A CONTACT WITHIN THE DEPARTMENT THAT HE WOULD SENT ISSUES TO FOR RESOLUTION. HE SAYS THAT HE HAS NO BEEN ABLE TO SPEAK WITH THE CONTACT. IT WAS EXPLAINED THAT THIS OFFICE COULD REVIEW THE ISSUES IF THE TAXPAYER INFORMATION IS PROVIDED. THE INFORMATION WAS PROVIDED BY EMAIL. A REVIEW OF THE ACCOUNT SHOWS THAT THE "SPECIAL CREDIT" IS OF ISSUE. THE INCOME TAX RETURN WAS FILED REQUESTING A REFUND AFTER CLAIMING THE CREDIT. NOTES ON THE SYSTEM STATE THAT THE CREDIT IS CURRENTLY BEING DENIED BECAUSE NEITHER TAXPAYER'S INFORMATION COULD BE FOUND IN THE VERIFICATION DATABASE. REMOVING THE SPECIAL CREDIT CREATED A LIABILITY WHICH THE TAXPAYERS PAID. THE CPA IS REQUESTING THAT THE PAYMENT BE RETURNED BECAUSE INFORMATION VERIFYING THE CREDIT HAS BEEN SUBMITTED. | AN EMAIL REPLY (7/21/21) WAS SENT TO THE CPA STATING THE FOLLOWING: THE NOTES SHOWING ON THE SYSTEM STATE THAT THE EDUCATIONAL IMPROVEMENT CREDIT CAN NOT VERIFIED AT THIS TIME. NEITHER MR. OR MRS. TAXPAYER'S NAME IS SHOWING IN THE DATABASE USED TO CONFIRM THE AVAILABILITY OF THE CREDIT. THEREFORE THE REV-1123 FOR CATHOLIC EDUCATION 2018 LLC NEEDS TO BE RECEIVED.<br><br>PER AN EMAIL FROM THE ADVOCATE (9/1/21) SEPARATE REPRESENTATIVE FOR THE TAXPAYERS CONTACTED THE OFFICE. THE BUREAU OF INDIVIDUAL TAXES HAS REVIEWED THE OTHER CREDIT AND HAS BEEN ABLE TO VERIFY AND ALLOW THE AMOUNT. THE ACCOUNT IS CURRENTLY UNDER SECONDARY REVIEW. AN EMAIL (9/1/21) HAS BEEN SENT TO THE SECONDARY REVIEW AREA TO DETERMINE IF THE ACCOUNT CAN BE RELEASED. THIS OFFICE WILL AWAIT A REPLY.<br><br>VP - BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED. |
| 2021-892 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING INFO TO PAY OFF LIABILITY SHOWN FOR TAX YEAR 2017. GVE DIFFERENT METHOD FOR PAYMENT.   | ACCOUNT HAS ZERO BALANCE DUE. REFUND APPROVED 07/09/21.  |
| 2021-893 | THIS OFFICE RECEIVED THE CPA REQUESTING ASSISTANCE WITH THE APPROVAL OF THE REFUND. WILL SEND A MESSAGE TO BIT.   | ADVISED TAXPAYER REFUND SYSTEM APPROVED 07/09/21, ALLOW 3/4 WEEKS.   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-894 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. PER REFUND, SHE HAD A TAX LIABILITY. MUST BE REFERRING TO THE FEDERAL REFUND. WILL ADVISE.  | EMAILED TAXPAYER TO ADVISE TO CONTACT THE IRS. 2020 PA PERSONAL INCOME TAX RETURN HAD LIABILITY DUE.  |
| 2021-895 | THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA. THE TAXPAYER CPA SAYS THAT THE TAXPAYERS AND OTHER CLIENTS HAVE BEEN RECEIVING NOTICES FROM THE DEPARTMENT FOR VARIOUS TAX YEARS THE CPA GOES ON TO SAY THAT HE USE TO HAVE A CONTACT WITHIN THE DEPARTMENT THAT HE WOULD SENT ISSUES TO FOR RESOLUTION. HE SAYS THAT HE HAS NO BEEN ABLE TO SPEAK WITH THE CONTACT. IT WAS EXPLAINED THAT THIS OFFICE COULD REVIEW THE ISSUES IF THE TAXPAYER INFORMATION IS PROVIDED. THE INFORMATION WAS PROVIDED BY EMAIL. THE CPA GOES ON TO SAY THAT THE TAXPAYERS HAVE RECEIVED TWO SEPARATE NOTICES ADVISING OF A BALANCE DUE AMOUNT. SUMMARIES OF THIS AND THE PREVIOUS YEAR ARE BEING REQUESTED. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY SHOWING IS THE RESULT OF THE CARRY FORWARD CREDIT FROM THE PREVIOUS YEAR BEING REDUCED. THE CREDIT WAS REDUCED BECAUSE THERE IS NO RECORD OF THE DEPARTMENT RECEIVING THE EXTENSION PAYMENT AMOUNT CLAIMED ON THE PREVIOUS YEAR'S RETURN. | A REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR STATE OF ACCOUNTS TO BE SENT FOR THE TAX YEARS IN QUESTIONS. AGAIN, THERE IS NO RECORD OF THE DEPARTMENT RECEIVING AN EXTENSION PAYMENT FOR THE PREVIOUS YEAR.<br><br>THE REQUEST FOR THE SUMMARY OF ACCOUNTS IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ON (10/27/21).<br><br>THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE. |
| 2021-896 | THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA. THE TAXPAYER CPA SAYS THAT THE TAXPAYER AND OTHER CLIENTS HAVE BEEN RECEIVING NOTICES FROM THE DEPARTMENT. THE CPA WENT ON TO SAY THAT HE USE TO HAVE A CONTACT WITHIN THE DEPARTMENT THAT HE WOULD SENT ISSUES TO FOR RESOLUTION. HE SAYS THAT HE HAS NO BEEN ABLE TO SPEAK WITH THE CONTACT. IT WAS EXPLAINED THAT THIS OFFICE COULD REVIEW THE ISSUES IF THE TAXPAYER INFORMATION IS PROVIDED. THE INFORMATION WAS PROVIDED BY EMAIL. THE CPA SAYS THAT THE TAXPAYERS HAVE NOTICES ADVISING THAT THE OVERPAYMENT CALCULATED ON THE INCOME TAX RETURN RETURNED HAS BEEN INCREASED. A REVIEW OF THE ACCOUNTS SHOWS THAT INTEREST HAS BEEN ISSUED IN ADDITION TO THE OVERPAYMENT. THE OVERPAYMENT HAS BEEN ASKED TO MOVED FORWARD TO THE FOLLOWING YEAR AS A CARRY OVER CREDIT. THE INTEREST CAN NOT BE MOVED FORWARD SO A REFUND HAS BEEN ISSUED. THE CHECK HAS BEEN CASHED.   | THIS CASE IS BEING CLOSED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. A REVIEW OF THE ACCOUNT SHOWS THAT THE OVERPAYMENT HAS PROCESSED. THE PORTION OF THE OVERPAYMENT ASKED TO BE CARRIED FORWARD TO THE FOLLOWING YEAR HAS DONE SO WHILE THE INTEREST PAYMENT ISSUED FOR THE DELAY IN PROCESSING THE RETURN HAS BEEN RECEIVED AND CASHED.  |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-897 | <p>THIS HAS RECEIVED A TELEPHONE CALL AND FAX FROM THE TAXPAYERS' CPA REGARDING ADJUSTMENTS MADE TO THE TAXPAYERS'. A REVIEW OF THE ACCOUNT SHOWS THAT THE LINE 1A GROSS COMPENSATION HAS BEEN INCREASED BY ADDING MR. TAXPAYER'S 1099 RETIREMENT INCOME. BOTH THE TAXPAYERS AND CPA SAY THAT THE DISTRIBUTION IS NOT TAXABLE BECAUSE MR. TAXPAYER MEET THE QUALIFICATION OF HIS RETIREMENT AGREEMENT. THE INFORMATION SUBMITTED BY APPEARS TO ALSO SHOW THAT THE 1099R HAS BEEN ROLLED OVER INTO AN INDIVIDUAL RETIREMENT ACCOUNT (IRA). THE CPA GOES ON TO SAY THAT THE SAME INFORMATION HAS BEEN ATTEMPTED TO BE SUBMITTED TO THE DEPARTMENT THROUGH THE MYPATH PORTAL.</p> | <p>A TELEPHONE AND VOICEMAIL (7/8/21) HAS BEEN RECEIVED FROM MR. TAXPAYER INQUIRING ABOUT THE ACCOUNT AND REQUESTING A STATUS UPDATE. A RETURN CALL WILL BE PLACED OUT TO MR. TAXPAYER. ADDITIONALLY, THE INFORMATION WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW.</p> <p>AN EMAIL (7/9/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE INFORMATION SUBMITTED TO THIS OFFICE. PER THE RESPONSE FROM BIT (7/12/21), WHILE RETIREMENT DISTRIBUTIONS ARE NOT TAXABLE THE AMOUNTS ARE ROLLED OVER FROM A TRADITIONAL IRA TO A ROTH IRA, THE ROLLOVER MUST OCCUR WITHIN 60 DAYS FROM THE DATE THE DISTRIBUTION IS FIRST RECEIVED. BIT SAYS THAT THE INFORMATION SUBMITTED SHOWS THAT THE TRANSFER TOOK PLACE AFTER THE 60 DAY MARK. THEREFORE THE AMOUNTS ARE TAXABLE. NO ADJUSTMENT IS BEING MADE AT THIS TIME. A TELEPHONE CALL (7/12/21) HAS BEEN PLACED OUT TO THE CPA. A VOICEMAIL HAS BEEN LEFT.</p> <p>A RETURN WAS RECEIVED FROM THE CPA, THE DETERMINATION OF BIT WAS EXPLAINED. THE CPA SAID HE UNDERSTOOD BUT STATED THAT THE IRA CONVERSATION DID OCCUR BEFORE THE STATUTORY DEADLINE. ADDITIONAL INFORMATION WAS RECEIVED. THIS INFORMATION APPEARS TO SHOW THAT THE ROTH CONVERSATION OCCURRED BEFORE THE DEADLINE. A SECOND EMAIL (7/23/21) HAS BEEN SENT TO BIT ASKING FOR THE ACCOUNT TO BE REVIEWED AGAIN. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FOR BIT, THE INFORMATION DOES VERIFY THAT THE 1099-R DISTRIBUTIONS ARE NOT TAXABLE BECAUSE THEY WERE ROLLED OVER INTO A ROTH IRA WITHIN THE ALLOTTED TIMEFRAME. THE NECESSARY ADJUSTMENTS HAVE BEEN MADE TO THE ACCOUNT. BIT HAS NOTIFIED THIS OFFICE THAT AN ADDITIONAL REFUND WE BE ISSUED TO THE TAXPAYERS. A TELEPHONE CALL (7/23/21) WAS PLACED OUT TO THE CPA WITH A VOICEMAIL EXPLAINING THE CURRENT STATUS OF THE ACCOUNT. AN ADDITIONAL REFUND IS BEING ISSUED. THEREFORE THIS CASE WILL BE REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-898 | <p>THIS OFFICE HAS RECEIVED A REV-566, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. IN THE REQUEST FOR ASSISTANCE, THE TAXPAYER SAYS THE FOLLOWING:"RHODE ISLAND HAS CONTACTED ME INDICATING I OWE TAXES FOR 2015, SO I NEED PROOF OF PAYING TAXES IN 2015 HERE IN PENNSYLVANIA". NO RECORD OF A PA-40 INCOME TAX RETURN OR OTHER INFORMATION COULD BE FOUND FOR THE TAXPAYER.</p>  | <p>A TELEPHONE CALL (7/13/21) HAS BEEN PLACED OUT TO THE TAXPAYER. THE TAXPAYER SAYS THAT SHE IS REQUESTING ASSISTANCE TO RECEIVE COPIES OF HER PA TAX RECORDS. IT HAS BEEN EXPLAINED THAT NO RETURN OR INFORMATION COULD BE FOUND FOR THE YEAR IN QUESTION COULD BE FOUND. THE TAXPAYER SAYS THAT SHE FILES HER RETURNS USING 3RD PARTY SOFTWARE. IT WAS ASKED THAT AN REV-467, AUTHORIZATION FOR RELEASE OF TAX RECORDS, BE SUBMITTED TO THIS OFFICE/. PROVIDED EMAIL ADDRESS. THE CENTRAL RECORDS DIVISION WILL MAKE THE FINAL DETERMINATION AS TO WHAT THE DEPARTMENT HAS AND DOES NOT HAVE.</p> <p>AN EMAIL (7/26/21) HAS BEEN SENT TO CENTRAL RECORDS TO DETERMINE IF MORE INFORMATION COULD BE FOUND. INCOME TAX RETURNS COULD NOT BE FOUND FOR THE YEARS IN QUESTIONS AFTER A SEARCH DONE BY THIS OFFICE. PER THE RESPONSE BY CENTRAL RECORDS NO ADDITIONAL INFORMATION COULD BE FOUND. THE SAME INFORMATION SEEN BY THIS OFFICE HAS BEEN FOUND BY CENTRAL RECORDS. AN EMAIL WILL BE SENT TO THE TAXPAYER ADVISING OF THIS INFORMATION.</p> <p>THE EMAIL WAS SENT TO THE TAXPAYER (7/29/21). IN HER REPLY, THE TAXPAYER ASKED HOW THE SITUATION COULD BE CORRECTED. THE REPLY FROM THIS OFFICE WAS TO FILE THE MISSING RETURNS AS SOON AS POSSIBLE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |
| 2021-899 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TP REQUESTING A REFUND FROM A MARRIED FILED JOINT RETURN FILED WITH EX SPOUSE. TAXPAYER FILED AN AMD 2019 MARRIED FILING SEPERATE RETURN. ORIGINAL MFJ WAS FILED UNDER ACCOUTN # 10004213308. TAXPAYER'S ACCOUTN ID IS 50005710680.</p>   | <p>REFUND SYSTEM APPROVED 07/14/21. CHECK STOP PAY AND REISSUE.</p>  |
| 2021-900 | <p>THIS OFFICE RECEIVED A TELEPHONE FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. IN THE VOICEMAIL LEFT WITH THIS OFFICE, SAID THAT AFTER FILING THE RETURN, SHE BEGAN CHECKING THE STATUS OF THE REFUND. HOWEVER THE "CHECK MY REFUND" PORTAL SHOWED THAT THEIR WAS NO RECORD OF A RETURN BEING FILED. THE TAXPAYER GOES ON TO SAY THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. SHE IS THE MOTHER OF SEVERAL CHILDREN. IT APPEARS THAT THE TAXPAYER IS INQUIRING A REQUESTED FEDERAL REFUND. A REVIEW OF THE PA-40 RETURN SHOWS THAT IT HAS BEEN FILED REPORTING A TAX LIABILITY. SCHEDULE C INCOME IS REPORTED. THERE IS NO RECORD OF A PAYMENT BEING REMITTED TO SATISFY THE AMOUNT.</p> | <p>A RETURN CALL (7/9/21) HAS BEEN PLACED OUT TO THE TAXPAYER. THE TAXPAYER HAS BEEN ADVISED THAT SHE IS SEEKING ASSISTANCE WITH HER FEDERAL REFUND. THIS OFFICE IS UNABLE TO PROVIDE HELP PA STATE TAX MATTERS. THE CONTACT INFORMATION FOR THE FEDERAL ADVOCATE OFFICE WAS PROVIDED. THE TAXPAYER THEN ASKED ABOUT HOW THE PA-40 WAS FILED. IT WAS STATED THAT A LIABILITY WAS REPORTED AND THAT THERE IS NO RECORD OF A PAYMENT BEING REMITTED. THE TAXPAYER ASKED WHETHER A PAYMENT PLAN WAS POSSIBLE. THE CUSTOMER EXPERIENCE CENTER NUMBER WAS ALSO PROVIDED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE OFFERED AT THIS TIME. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-901 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. WILL REVIEW AND CALL WITH FINDINGS.   | REFUND WAS SYSTEM APPROVED 07/15/21. SENT EMAIL TO TP ADVISING.  |
| 2021-902 | THIS OFFICE RECEIVED AN EMAIL FROM MRS. TAXPAYER. IN THE EMAIL TO THIS OFFICE, MRS. TAXPAYER SAYS THE FOLLOWING: . MY HUSBAND,(MR. TAXPAYER) , AND I STILL HAVE NOT RECEIVED OUR 2019 TAX RETURN. WE HAVE NOT RECEIVED OUR 2020 TAX REFUND EITHER, AND WE BELIEVE THE DELAY IN RECEIVING PUR 2019 RETURN IS CAUSING A DELAY IN RECEIVING OUR 2020 TAX RETURN AS WELL, WHICH IS ALSO SUPPOSED TO CONTAIN THE SECOND STIMULUS PACKAGE THAT WE NEVER RECEIVED". THIS OFFICE IS UNABLE TO PROVIDE ASSISTANCE BECAUSE MRS. TAXPAYER IS INQUIRING ABOUT THE REQUESTED FEDERAL REFUND. ADDITIONALLY, A REVIEW OF PA ACCOUNT SHOWS THAT THERE IS NO RECORD OF RECEIVING A INCOME TAX RETURN FOR ONE OF THE YEARS IN QUESTIONS. THE MOST RECENT YEARS HAVE BEEN FILED REPORTING A LIABILITY. IT APPEARS THE LIABILITY IS THE RESULT OF THE GAMBLING/LOTTERY WINNINGS REPORTED ON THE RETURNS. | AN EMAIL WILL BE SENT TO MRS. TAXPAYER EXPLAINING THAT THIS ADVOCATE OFFICE IS UNABLE TO PROVIDE ASSISTANCE WITH THIS ISSUE. THE INFORMATION FOR THE FEDERAL ADVOCATE OFFICE WILL BE GIVEN.<br><br>THE EMAIL IS BEING SENT ON (7/12/21). THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE GIVEN AT THIS TIME. CLOSING CASE.   |
| 2021-903 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NEEDING ANOTHER CHECK ISSUED AS HER HUSBAND HAS PASSED AWAY AND IS ON THE CHECK. TP WILL SEND ME A COPY OF THE DEATH CERTIFICATE AND A REQUEST TO HAVE IT COMPLETED.  | BIT REPROCESSED THE CHECK AND THE TAXPAYER HAS BEEN NOTIFIED ANOTHER CHECK WILL BE COMING WITH JUST HER NAME ON IT.  |
| 2021-904 | THIS OFFICE HAS RECEIVED AN REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT FOLLOWING:"I FILED MY TAXES ELECTRONICALLY IN APRIL AND HAVE YET TO RECEIVE MY FEDERAL TAX RETURN. I HAVE RECEIVED NO CONTACT FROM ANYONE ABOUT THE REFUND. I HAVE BORROWED MONEY TO STAY ON TYPE OF HOUSE BILLS AND I NEED TO PAY BORROWERS BACK, PLEASE HELP". NO RECORD OF THE TAXPAYER COULD BE FOUND ANYWHERE ON THE SYSTEM.   | A TELEPHONE CALL (7/26/21) HAS BEEN PLACED OUT TO THE TAXPAYER. A VOICEMAIL WAS LEFT. IT WAS EXPLAINED THAT THIS ADVOCATE OFFICE IS ONLY ABLE TO ASSIST TAXPAYERS WITH PA STATE TAX MATTERS. TELEPHONE NUMBERS FOR THE FEDERAL ADVOCATE OFFICE WERE GIVEN ALONG WITH THE CALLBACK INFORMATION FOR THIS INFORMATION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE GIVEN TO THE TAXPAYER. CLOSING CASE. |
| 2021-905 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO NOT RECEIVING THEIR CLIENT'S 2020 REFUND YET.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THAT THE REQUESTING AMOUNT WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.   |
| 2021-906 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THEIR CLIENT'S NOT RECEIVING THEIR 2020 REFUND YET.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THE CHECK WILL BE SENT VIA MAIL IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-907 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING A PAYMENT SHE SAYS THAT WAS INCORRECTLY REMITTED TO THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE INCOME TAX RETURN WAS FILED REPORTING A LIABILITY. A PAYMENT FOR THE CALCULATED BALANCE WAS REMITTED. HOWEVER A SECOND PAYMENT WAS MADE IN ERROR. AFTER REALIZING THE ERROR, MRS. TAXPAYER SAYS THAT SHE THEN CONTACTED THE DEPARTMENT. A REPRESENTATIVE ADVISED TO ALLOW TIME FOR THE PAYMENT TO BE PROCESS BUT THE AMOUNT WOULD BE RETURN. NOTES ON THE SYSTEM SHOW THAT THE PAYMENT HAD BEEN RETURN BY CHECK AS A REFUND. MRS. TAXPAYER ACKNOWLEDGES RECEIVING THE REFUND CHECK BUT LET IT EXPIRE BECAUSE SHE BELIEVE AMOUNT WOULD BE RETURNED ON HER DEBIT CARD AS THE CARD HAS BEEN ISSUED.</p> | <p>A EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE PAYMENT. IF IT CAN BE DETERMINED THAT THE PAYMENT WAS NEVER CASHED, IT WILL BE ASKED THAT A NEW CHECK BE ISSUED.</p> <p>PER THE RESPONSE FROM BIT, THE REFUND CHECK WAS NOT CASHED. A REQUEST (FROM BIT) WILL BE SENT TO THE TREASURY AREA TO THE CHECK CANCELLED AND REISSUED. A REPLY EMAIL WAS SENT CONFIRMING THE TAXPAYERS' MAILING ADDRESS.</p> <p>THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS IN THE PROCESS OF BEING ISSUED TO THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-908 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF HER 2021 REFUND. WILL REVIEW THEN CALLBACK WITH FINDINGS.</p>   | <p>ADVISED TAXPAYER VIA VOICEMAIL REFUND APPROVED 07/13/21, ALLOW 3-4 WEEKS FOR RECEIPT.</p>   |
| 2021-909 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE LIABILITY BECAUSE OF A MISAPPLIED DATE TO A PAYMENT. CPA WILL SEND ME MORE INFORMATION AND I WILL CONTACT THE PASS THRU AREA.</p>   | <p>PASS THRU ADJUSTED THE PAYMENT DATE AND THE CPA HAS BEEN NOTIFIED THERE IS NO LONGER A BALANCE DUE.</p>   |
| 2021-910 | <p>THIS OFFICE RECEIVED THE ELECTRONIC VERSION OF THE REV-556. THE TAXPAYER WAS REQUESTING ASSISTANCE WITH THE IRS REFUND. WILL ADVISE TO CONTACT THE IRS.</p>   | <p>EMAILED TAXPAYER ADVISING OF THE IRS ADVOCATE PHONE NUMBER.</p>   |
| 2021-911 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE DECEASED TAXPAYERS DAUGHTER IN REGARDS TO A CHECK BEING CASHED BUT NOT APPLIED TO THE CORRECT ACCOUNT. TAXPAYER WILL SEND ME A COPY OF THE FRONT AND BACK OF THE CHECK SO WE CAN TRY TO LOCATE IT.</p>   | <p>AFTER TOUCHING BASE WITH THE TAXPAYER SHE STATED SHE GOT EVERYTHING SQUARED AWAY WITH WASHINGTON COUNTY AND SHE WOULD CONTACT ME IN THE FUTURE IF THERE ARE ANY ISSUES.</p>   |
| 2021-912 | <p>THIS OFFICE RECEIVED A TAXPAYER REQUEST ASSISTANCE REQUEST IN REGARDS TO NOT RECEIVING HIS 2020 TAX REFUND YET.</p>   | <p>TAXPAYER SENT ME ADDITIONAL CORRESPONDENCE WHICH I THEN HAD BIT PROCESS. TAXPAYER HAS BEEN NOTIFIED HIS REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS VIA MAIL.</p>  |
| 2021-913 | <p>THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER QUESTIONING THEIR 2020 IRS REFUND. WILL ADVISE TO REDIRECT TO ADVOCATE OFFICE VIA FED FORM 911.</p>  | <p>EMAILED TAXPAYER ADVISING TO CONTACT THE IRS ADVOCATE UNIT.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-914 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA ASKING HOW MUCH CARRY OVER CREDIT IS IN TAX YEAR 2020 AND WHY THEY RECEIVED A REFUND IN 2019.  | I VERIFIED THE CARRY OVER CREDIT AND LET THEM THE REFUND WAS BECAUSE OF \$5K EXTRA IN ESTIMATED PAYMENTS.   |
| 2021-915 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TP DISPUTING THE LIABILITY AND REJECTED APPEAL. WILL REVIEW FOR POSSIBLE RESOLUTION.   | ADVISED TO PAY AND APPEAL. TAXPAYER UNDERSTOOD.   |
| 2021-916 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HIS REFUND YET.  | TAXPAYER WAS A RESIDENT OF TENNESSEE AND THE INCOME IS TAXABLE TO PA THEREFORE THE TAXPAYER IS NOT ELIGIBLE FOR A REFUND. A NOTICE IS BEING SENT TO THE TAXPAYER SO THEY CAN APPEAL PER REQUEST.  |
| 2021-917 | THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THE FOLLOWING:"PA REVENUE REP FILED A STATE TAX RETURN IN MY MAIDEN NAME W/14 YEAR OLD ADDRESS-TAX YEAR 2014 RESULTED IN A 2018 TAX LIEN; I FILED THE 2014 TAXES JOINTLY W/HUSBAND. PLEASE ASSIST ME WITH THE RESOLUTION OF THIS MATTER AS I AM TRYING TO PURCHASE A HOME AND AM BEING BLOCKED DUE TO THE LIEN. A REVIEW OF THE ACCOUNT SHOWS THAT THE ORIGINAL RETURN ON THE SYSTEM WAS CREATED BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOW THE BUREAU OF DESK REVIEW AND ANALYSIS). THERE ARE RECENT NOTES WHERE THE TAXPAYER SAYS THAT SHE ONLY RECENTLY BECAME AWARE THAT THERE WAS AN ISSUE WITH THE YEAR IN QUESTION BECAUSE THE DEPARTMENT RETURN HAD BEEN CREATED USING AN OLD ADDRESS. ONE NOTE SAYS THAT THE ASSESSMENT NOTICE WAS RETURNED AS UNDELIVERABLE. THE TAXPAYER HAS SUBMITTED A COPY OF THE RETURN TO THE DEPARTMENT. | THIS OFFICE CAN ONLY OFFER LIMITED ASSISTANCE TO THE TAXPAYER. THE TAXPAYER'S ONLY OPTION IS TO SUBMIT A PETITION BEGINNING WITH THE BOARD OF APPEALS. A TELEPHONE CALL (7/27/21) WAS PLACED OUT TO THE TAXPAYER TO EXPLAIN THIS FACT. MRS. TAXPAYER STATED THAT HER HUSBAND WAS RESPONSIBLE FOR FILING THE INCOME TAX RETURN. IT EXPLAINED THAT THIS ISSUE BEGAN AFTER THE DEPARTMENT'S NON-FILER DIVISION CREATED A TAX RETURN USING FEDERAL TAX INFORMATION. THE APPEAL PROCESS IS THE ONLY WAY TO HAVE THE TAX RETURN COMPLETED ACCEPTED BY THE DEPARTMENT. MRS. TAXPAYER STATED THAT SHE WILL FILE A PETITION BUT THE BALANCE AND LIEN WAS PAID AT THE CLOSING FOR THE PURCHASE OF THE HOUSE . PROVIDED CALLBACK INFORMATION.<br><br>AN EMAIL WAS SENT TO THE BUREAU OF DESK REVIEW AND ANALYSIS ASKING FOR THE PA-40 RETURN SUBMITTED TO THE DEPARTMENT BE PLACED ON THE SYSTEM FOR INFORMATION PURPOSES. THE REQUEST HAS BEEN COMPLETED. PLEASE SEE ALL PREVIOUS NOTES. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE CONVERSATION (7/27/21) CLOSING CASE. |
| 2021-918 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE INCOME INCREASE ON LINES 2,4,6. WILL HAVE THE TAX EXAMINER.  | CPA IS WORKING DIRECTLY WITH BIT.   |
| 2021-919 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER REBATE YET. TAXPAYER SENT THE RETURN IN JUNE AND IT IS STILL NOT ON THE SYSTEM. TAXPAYER WILL CALL BACK IN A MONTH TO GIVE BIDM TIME TO SCAN THE RETURN. IF THE RETURN IS NOT ON THEN, I WILL HAVE HER SEND ME ANOTHER COPY.  | THE LOBBY SET UP AN APPOINTMENT WITH THE TAXPAYER SO SHE CAN COME IN AND GET THE HELP SHE NEEDS TO FILE HER TAX RETURN AS IT IS STILL NOT ON THE SYSTEM AND MAY BE LOST.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-920 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A REFUND AND CASHING IT BUT NOT KNOWING WHY. TAXPAYER WILL SEND ME A CHECK TO COVER THAT REFUND SO THE MONEY CAN CORRECTLY BE CARRIED OVER TO 2020 AS REQUESTED.</p> <p>2020 HAS BEEN PROCESSED BUT PARTIALLY REFUNDED INSTEAD OF BEING CARRIED OVER TO 2021. I SUBMITTED A STOP PAY CANCEL.</p> | <p>THE STOP PAY CANCEL IS COMPLETE AND THE FULL AMOUNT OF CARRY OVER CREDIT IS IN 2021 NOW. TAXPAYER HAS BEEN CONTACTED WITH AN UPDATE.</p>   |
| 2021-921 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE 2020 REFUND. PER REVIEW, ADVISED TO FAX W2 TO MY ATTENTION, WILL FORWARD TO BIT.</p>   | <p>REFUND SYSTEM APPROVED 07/21/21, CALLED TAXPAYER TO ADVISE.</p>  |
| 2021-922 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA THAT AN ADJUSTMENT WAS MADE TO THE TAXPAYERS REFUND.</p>  | <p>TAXPAYERS REFUND HAS BEEN APPROVED FOR THE FULL AMOUNT. I LET THE CPA KNOW THE LETTER THEY RECEIVED WAS BECAUSE THE TAXPAYER PREVIOUSLY RECEIVED A LETTER TO VERIFY THEIR ID. THIS FOLLOW UP LETTER WAS BECAUSE WE ADJUSTED THE REFUND BACK TO THE AMOUNT WHEN IT WAS FILED.</p> |
| 2021-923 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH EXPEDITING A REFUND. WILL FWD TO BIT FOR REVIEW.</p>   | <p>REFUND SYSTEM APPROVED 07/19/21. CALLED CPA TO ADVISE.</p>   |
| 2021-924 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT UNDERSTANDING THE BALANCES DUE PER THE LETTERS THE TAXPAYER RECEIVED. I WILL HAVE SOMEONE FROM INHERITANCE TAX REACH OUT TO THE EX-HUSBAND.</p>  | <p>I HAD A SPECIALIST FROM THE INHERITANCE TAX DIVISION REACH OUT TO THE TAXPAYER AND EXPLAIN THE BALANCES. TAXPAYER WILL WORK WITH THEM GOING FORWARD.</p>   |
| 2021-925 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REFUND. ADVISED WILL REQUEST AN EXPEDITE THEN CALL WITH FINDINGS.</p>  | <p>THE REFUND WAS SYSTEM APPROVED 07/26/21.</p>   |
| 2021-926 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO PAYING A BALANCE DUE FROM A PAST YEAR BUT THE LIEN STILL REMAINS.</p>  | <p>COMPLIANCE SATISFIED THE LIEN AND SENT A COPY TO ME THROUGH EMAIL WHICH I THEN FORWARDED TO THE TAXPAYER.</p>  |
| 2021-927 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A FRAUD ID LETTER BUT LOSING IT.</p>   | <p>THE FRAUD AREA REACHED OUT TO THE TAXPAYER AND LET HIM KNOW WHAT DOCUMENTS WERE NEEDED IN ORDER TO RECEIVE THEIR REFUND. THEY WILL TAKE THE CASE FROM HERE.</p>  |
| 2021-928 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING A FAX LAST WEEK AND IT STILL NOT ON THE SYSTEM. I TOLD THE TAXPAYER TO GIVE IT A LITTLE MORE TIME AND TO CALL ME BACK AGAIN NEXT WEEK TO FOLLOW UP. IF IT IS NOT ON THE SYSTEM THEN, I WILL HAVE HER FAX ME A COPY.</p>  | <p>TAXPAYER CALLED AGAIN AND NOTHING HIT THE SYSTEM. HOWEVER TAXPAYER WAS REFERRING TO TAX YEARS 2014-2016 WHICH I TOLD HER PA DOES NOT HAVE ANY OUTSTANDING LIABILITIES. SHE DOES HAVE A BALANCE IN 2018 WHICH SHE WAS AWARE OF.</p>   |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-929 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE 2020 REFUND. TAXPAYER IS ACTIVE DUTY AND SENT ALL REQUIRE DOCUMENTS IN 05/21. AFTER REVIEW, ADVISED TO SEND MIL ORDERS AND W2 TO MY ATTENTION, WILL FORWARD TO BIT FOR REVIEW.  | REFUND WAS SYSTEM APPROVED 07/23/21  |
| 2021-930 | THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S CPA. THE TAXPAYER CPA SAYS THAT THE TAXPAYER AND OTHER CLIENTS HAVE BEEN RECEIVING NOTICES FROM THE DEPARTMENT. THE CPA SAYS SPECIFICALLY THAT THE NOTICES ADVISE OF UNSOLVED LIABILITIES AN THEREFORE IS REQUESTING A DETAILED EXPLANATION OF HOW THE LIABILITIES ARE BEING CALCULATED. THE CPA WENT ON TO SAY THAT HE USE TO HAVE A CONTACT WITHIN THE DEPARTMENT THAT HE WOULD SENT ISSUES TO FOR RESOLUTION. HE SAYS THAT HE HAS NO BEEN ABLE TO SPEAK WITH THE CONTACT. IT WAS EXPLAINED THAT THIS OFFICE COULD REVIEW THE ISSUES IF THE TAXPAYER INFORMATION IS PROVIDED. THE INFORMATION WAS PROVIDED BY EMAIL. IN THE EMAIL, THE CPA SAYS THE FOLLOWING: "THIS CLIENT RECEIVES MULTIPLE K-1S EACH YEAR. IS THERE A K-1 RECONCILIATION OR AN INCOME RECONCILIATION FORM THAT WE CAN SEE WHERE THE POTENTIAL DISCREPANCIES ARE?" A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXABLE INCOME HAS BEEN INCREASED BASED ON THE K-1'S SUBMITTED AND RECEIVED BY THE DEPARTMENT. THE WITHHOLDING AMOUNT HAS ALSO BEEN REMOVED AS THE AMOUNT CAN NOT BE VERIFIED. | <p>THE K-1 SUMMARY WILL BE FORWARDED TO THE CPA ALONG WITH THE ASKING FOR THE 1099R TO VERIFY THE WITHHOLDING AMOUNT.</p> <p>THE K-1 SUMMARY WAS FORWARD TO THE CPA (7/15/21). PER THE RESPONSE THE CPA, SUMMARY WILL BE REVIEWED AND QUESTIONS ASKED IF NECESSARY. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM THE CPA, THE K-1 SUMMARY AND OTHER INFORMATION PREVIOUS SENT HAS BEEN REVIEWED. AN AMENDED RETURN WILL BE FILED. THE CPA SAYS THAT AN ADDITIONAL TAX AMOUNT HAS BEEN CALCULATED ON THE AMENDED AND ASKED WHETHER NEW PENALTIES AND INTEREST WOULD BE ASSESSED AGAINST THE TAXPAYER. IT WAS EXPLAINED THAT ANY PENALTIES POSSIBLE ASSESSED WOULD ADJUST ACCORDINGLY.</p> <p>PLEASE SEE ALL THERE APPEARS TO BE NOTES. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS OF CPA AT THIS TIME. CLOSING CASE.</p> |
| 2021-931 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE ENTITY NOT RECEIVING ITS 2018 OR 2019 REFUND YET.   | THE 2018 RETURN WAS REJECTED BY TREASURY AND NOW A PIT SPECIALIST WILL WORK WITH THE CPA IN ORDER TO GET 2018 AND 2019 RESOLVED.   |
| 2021-932 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NOT UNDERSTANDING A NOTICE AND WANTING TO VERIFY THE AMOUNT CARRIED OVER 2020.   | I VERIFIED THE AMOUNT OF CARRY OVER CREDIT FOR THE CPA AND LET HER KNOW THE REFUND CHECK RESULTED IN INTEREST BEING ADDED ONTO THE REFUND.   |
| 2021-933 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HER 2020 PTR REBATE.  | PTR REVIEWED THE ACCOUNT AND REQUESTED MORE INFORMATION. A PHONE CALL WAS MADE TO LET THE TAXPAYER KNOW WHAT WAS NEEDED.   |
| 2021-934 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO FEELING THE CREDITS FROM 2017-2019 WERE NOT CORRECT.  | THE CPA HAS BEEN SET UP WITH A SPECIALIST TO MOVE FORWARD IN WORKING THE CASE AS THE CREDITS WERE DENIED AFTER A REVIEW IN TREASURY.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-935 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE FROM A REPRESENTATIVE OF THE ABOVE ENTITY. THE REPRESENTATIVE SAYS THE FOLLOWING:"OUR COMPANY HAS MULTIPLE MISSED SALES TAX FILINGS DUE TO MISMANAGEMENT IN OUR EARLY INCEPTION OF THE COMPANY. FILINGS WERE NOT DONE CORRECTLY AND WERE ASSUMED COMPLETED. WE ARE ASKING TO ARRANGE A PAYMENT PLAN IN ORDER TO COME CURRENT WITH OUR DELINQUENCY. WE CAN PAY \$10,000 UP FRONT AND WE ARE ASKING FOR A PAYMENT PLAN OF \$500 PER MONTH OVER 72 MONTH PERIOD OF TIME. OUR SMALL BUSINESS HAS SURVIVED COVID 19 AND WE WILL CONTINUE TO SURVIVE. WE ARE JUST ASKING FOR SOME HELP. THANK YOU FOR YOU TIME AND ATTENTION".</p>                         | <p>THIS OFFICE IS ONLY ABLE TO PROVIDED LIMITED ASSISTANCE TO THE REPRESENTATIVE AND THE ENTITY. THIS OFFICE DOES NOT PRECIPITATE IN THE COLLECTION OF DELINQUENT TAXES, FILING OF LIEN OR OTHER COLLECTION EFFORTS. THE REPRESENTATIVE SHOULD SPEAK WITH THE CUSTOMER EXPERIENCE CENTER TO EXPLORE DEFERRED PAYMENT PLANS OPTIONS. AN ATTEMPT WILL BE MADE TO CONTACT THE REPRESENTATIVE TO PROVIDE THE NUMBER TO THE EXPERIENCE CENTER.</p> <p>A TELEPHONE CALL (7/20/21) HAS BEEN PLACED OUT TO THE REPRESENTATIVE. A VOICEMAIL WAS LEFT. IT WAS STATED THAT THIS OFFICE CAN NOT PROVIDE DIRECT ASSISTANCE TO HIM. PLEASE SEE ALL PREVIOUS NOTES. THE CUSTOMER EXPERIENCE CENTER CAN OFFER MORE ASSISTANCE. THE EXPERIENCE CENTER'S NUMBER WAS ALSO GIVEN. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED. CLOSING CASE.</p>                      |
| 2021-936 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CLAIMANT REQUESTING A STOP PAY REISSUE ON HER REBATE CHECK. CLAIMANT WAS VERY UPSET. ADVISED WILL EMAIL MANAGEMENT IN PTRR FOR ASSISTANCE.</p>  | <p>CLAIMANT CONTACTED BY MANAGER, STOP PAY REISSUE PLACED ON CHECK.</p>   |
| 2021-937 | <p>THIS OFFICE RECEIVED A RETURN CALL FROM THE TAXPAYER CONCERNING JOINT LIABILITIES SHOWING ON HER ACCOUNT. DURING THE INITIAL CALL, THE TAXPAYER SAID THAT SHE IS CURRENTLY FACING A FINANCIAL HARDSHIP AND DID NOT KNOW HOW TO GO ABOUT GETTING ASSISTANCE WITH THE LIABILITIES. SHE SAYS THAT BALANCE ARE THE RESULT OF HER DECEASED HUSBAND'S INCOME. THE TAXPAYER WENT ON TO SAY THAT SHE WAS A W-2 EMPLOYEE AND PA TAXES AND WITHHOLDINGS WERE WITHHELD FROM HER WAGES. IT WAS EXPLAINED THAT WITHOUT REVIEWING THE ACCOUNT IT WAS NOT KNOWN THE AMOUNT OF ASSISTANCE THAT COULD BE PROVIDED. THE DEPARTMENT'S INNOCENT SPOUSE RELIEF PROGRAM. IT WAS ADVISED THAT AFTER REVIEWING THE QUALIFICATIONS, IF SHE BELIEVED SHE WAS AA CANDIDATE.</p> | <p>A TELEPHONE CALL HAS ALSO BEEN RECEIVED FROM THE TAXPAYER'S SON. THE SAME INFORMATION WAS. AN INCOMPLETE PA-8857 WAS RECEIVED FROM THE TAXPAYER VIA THE SON'S EMAIL. IT HAS BEEN DETERMINED THAT THE TAXPAYER DOES NOT QUALIFY FOR ANY RELIEF THAT COULD BE OFFERED THROUGH THE ADVOCATE OFFICE. A TELEPHONE CALL (7/12/21) WAS RECEIVED FROM THE TAXPAYER. IT WAS EXPLAINED THAT LITTLE ASSISTANCE CAN BE PROVIDED BY THIS OFFICE. AN EMAIL (7/14/21) HAS BEEN RECEIVED FROM THE SON. AN EMAIL (7/16/21) HAS BEEN TO THE SON EXPLAINING POSSIBLE NEXT OPTIONS.</p> <p>PLEASE SEE ALL PREVIOUS NOTES. THIS CASE IS BEING CLOSED. THERE IS NO RECORD OF THE SON OR TAXPAYER ATTEMPTING TO SPEAK WITH THIS OFFICE OR THE DEPARTMENT SINCE THE EMAIL (7/16/21). AGAIN, THE TAXPAYER DOES NOT QUALIFY FOR AN RELIEF AFFORDED BY THE ADVOCATE OFFICE.</p> |
| 2021-938 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH LIABILITIES DUE. WILL REVIEW THAN CALL WITH RESOLUTION.</p>   | <p>MAILED LETTER ADVSING TAXPAYER OF OPTIONS.</p>   |
| 2021-939 | <p>THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.</p>  | <p>I SPOKE WITH THE TAXPAYER AND GAVE HIM THE KANSAS IRS ADVOCATE NUMBER AS WELL SENT HIM A COPY OF WHAT I RECEIVED IN THE MAIL SINCE THAT WAS HIS ONLY COPY.</p>   |



From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-940 | THIS OFFICE HAS RECEIVED A PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION, FROM THE TAXPAYERS THROUGH THE MAIL. IT APPEARS THAT THE PA-8379, HAS BEEN SENT BY THEIR PREPARER ON THEIR BEHALF. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE. A REVIEW OF THE ACCOUNT AND SHOWS THAT THE REFUND LISTED ON THE TAX RETURN HAS BEEN REQUESTED THROUGH TAX FORGIVENESS. THE TAXPAYERS ARE LISTING ONE (1) DEPENDENT ON THE SCHEDULE SP. NO RECORD OF THE DEPENDENT COULD BE FOUND ANYWHERE ON THE SYSTEM.   | AN INJURED SPOUSE CLAIM AND ALLOCATION DID NOT NEED TO BE FILED. THE REQUESTED REFUND HAS BEEN ISSUED BY DIRECT DEPOSIT. THERE APPEARS TO BE NO FURTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME.<br><br>A LETTER DATED (7/29/21) IS BEING SENT TO THE TAXPAYER DISMISSING THE INJURED SPOUSE CLAIM. AS STATED IN THE ABOVE NOTE, THE REQUESTED REFUND HAS ALREADY BEEN ISSUED TO THEM. CLOSING CASE. |
| 2021-941 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER WHO STATED THAT SHE REPORTED SSI INCOME IN ERROR. PER REVIEW, RECEIVED AMD RETURN 12/20, PENDING REVIEW. WILL SEND MESSAGE TO BIT TO REVIEW.  | LIABILITY RESOLVED AND PTRR CLAIM RESOLVED AS WELL.  |
| 2021-942 | THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE ALLOCATION FROM THE TAXPAYER THROUGH THE MAIL. IN AN ACCOMPANYING LETTER, THE TAXPAYER SAYS THE FOLLOWING: "PLEASE BE ADVISED THAT I AM FILING THIS ALLOCATION DUE TO THE FACT THAT (DECEASED HUSBAND) AND I DID NOT LIVE TOGETHER DURING THE YEARS HE WAS REQUIRED TO PAY INTO THE IRS. I FILED THIS YEAR'S TAXES TOGETHER ONLY BECAUSE I THOUGH I HAD TO SINCE HE (HUSBAND) WAS DECEASED. WHILE WE WERE NEVER OFFICIALLY DIVORCED, WE HAD BEEN SEPARATED AND LIVING SEPARATELY SINCE SOMETIME IN 2010". THE INJURED SPOUSE HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. THIS OFFICE IS ONLY ABLE TO ASSIST TAXPAYERS WITH PERSONAL INCOME AND INHERITANCE TAX MATTERS. A REVIEW OF THE TAXPAYER'S PA ACCOUNT SHOWS THAT A INCOME TAX RETURN REPORTING NO INCOME HAS BEEN SUBMITTED BY THE TAXPAYER. | THIS CASE IS BEING ADMINISTRATIVE CLOSED. THIS BECAUSE A DUPLICATE CASE OTRA CASE 2021-0947 WAS CREATED. THE FEDERAL INJURED SPOUSE ALLOCATION WAS RETURNED TO THE TAXPAYER WITH INSTRUCTIONS ON HOW TO SUBMIT THE ALLOCATION FORM TO THE FEDERAL ADVOCATE OFFICE.   |
| 2021-943 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH REV-467. SHE STATED THAT SHE MAILED THE REQUEST ON 04/21. WILL SEND EMAIL TO ADMIN SERVICES FOR ASSISTANCE.  | FORWARDED EMAIL TO ADMIN SERVICES FOR RESOLUTION.  |
| 2021-944 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE IRS REFUND. WILL EMAIL TO ADVISE TO CONTACT THE IRS ADVOCATE UNIT.   | EMAILED THE TAXPAYER TO ADVISE.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-945 | THIS OFFICE HAS RECEIVED A LETTER AND COPY OF THE OF THE REV-1500, INHERITANCE TAX RETURN, FROM THE ATTORNEY REPRESENTING THROUGH THE MAIL. IN THE LETTER ACCOMPANYING THE TAX RETURN, THE ATTORNEY SAYS THAT THE DEPARTMENT ERRORED WHEN PROCESSING THE REV-1500. A NOTICE OF INHERITANCE TAX APPRAISEMENT LISTING "NET VALUE SUBJECT TO TAX" AT ONE AMOUNT, THEN SOME TIME LATER A SECOND NOTICE WAS RECEIVED ADVISING OF AN OUTSTANDING BALANCE. THE NET VALUE SUBJECT TO TAX HAD BEEN INCREASED. THE ATTORNEY SAYS THAT A SECOND LETTER WAS SENT WITH NO RESPONSE FROM THE DEPARTMENT. A REVIEW OF THE NOTES ON THE SYSTEM SHOW THAT THE DEDUCTIONS CLAIMED ON THE REV-1500 HAD BEEN DENIED BECAUSE THE DEDUCTIONS CAN NOT BE APPLIED TO NON-PROBATE ASSETS. THE MOST RECENT NOTE STATES THAT THE TAX RETURN HAS BEEN ADJUSTED TO ORIGINALLY FILED FIGURES. THE LIABILITY HAS BEEN REVERSED AND THE ACCOUNT IS PAID IN FULL. | THIS CASE IS BEING CLOSED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. PLEASE SEE THE PREVIOUS NOTE. A TELEPHONE CALL (7/28/21) HAS BEEN PLACED OUT TO THE ATTORNEY. THE ATTORNEY'S PARALEGAL ANSWERED AND ADVISED THAT THE ATTORNEY IS NOT AVAILABLE AND ON VACATION. IT WAS EXPLAINED THE PREVIOUSLY DENIED DEDUCTIONS ARE NOT BEING ALLOWED. THE ACCOUNT IS PAID IN FULL. A LETTER ADVISE OF THIS SAME INFORMATION SHOULD BE RECEIVED SHORTLY. THE PARALEGAL SAYS THAT SHE WAS TAKING NOTES THAT WOULD PASSED ALONG TO THE ATTORNEY UPON HER RETURN. |
| 2021-946 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A NOTICE AND ADJUSTMENT BUT NOT SURE WHY THE ADJUSTMENT OCCURRED.  | TAXPAYER WILL SEND ME A COPY OF THE BIRTH CERTIFICATE AND EXPENSES CLAIMED.<br><br>BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-947 | THIS OFFICE RECEIVED THE FED FORM 8379 IN ERROR. WILL SEND BACK TO TP TO REDIRECT TO THE IRS.  | MAILED FORM WITH INSTRUCTIONS ON HOW TO REDIRECT TO THE IRS.  |
| 2021-948 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER FILING A RETURN IN FEBRUARY AND NOT YET RECEIVING THEIR REFUND.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED THE REFUND WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.   |
| 2021-949 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A REFUND FOR AN EIN BUT NOT KNOWING WHICH EIN IT IS.   | I LOCATED THE ACCOUNT AND LET THE CPA KNOW WHICH EIN IT WAS FOR.  |
| 2021-950 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. ADVSD UE EXPENSES DISALLOWED DUE TO POSITION UE EXPENSES CLAIMED FOR. MUST BE W2 INCOME. TP WILL CORRECT SCHED UE AND SEND TO MY ATTENTION.   | NEVER RECEIVED SCHEDULE UE.   |
| 2021-951 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THE TAXPAYERS NOT RECEIVING THEIR 2020 REFUND YET.   | BIT AND TREASURY WORKED THE ACCOUNT AND A PIT SPECIALIST WILL BE REACHING OUT TO THE CPA.   |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-952 | THIS HAS RECEIVED TELEPHONE CALL/VOICEMAIL AND EMAIL FROM THE TAXPAYER IN RESPONSE TO A CERTIFIED LIEN SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THE LIEN HAS BEEN ISSUED TO A COMPANY THAT HE WAS PREVIOUSLY EMPLOYED WITH. THE LIEN APPEARS HAS BEEN FILED FOR UNPAID EMPLOYER WITHHOLDING TAXES. IN THE EMAIL TO THIS OFFICE THE TAXPAYER SAYS THE FOLLOWING: "I MOVED TO PA ONE YEAR AGO. AT THE TIME I WORKED FOR COOPERATIVE HOUSING FOUNDATION WHICH WITHHELD INCOME TAX AND USED MY RESIDENCE ADDRESS INSTEAD OF THE BUSINESS ADDRESS. I RECEIVED A COPY OF LIEN FOR TAXES THEY HAVE NOTHING TO DO WITH ME. THE CO IS REGISTERED IN THE STATE OF MD". | <p>BASED ON THE PERVIOUS CONVERSATIONS WITH THE BUREAU OF COMPLIANCE, THE LIENS DIVISION DOES NOT HAVE THE ABILITY TO REVIEW WHERE A LIEN HAS BEEN CORRECTLY FILED. THE TAXPAYER WILL NEED TO SPEAK WITH THE OFFICE OF CHIEF COUNSEL OR FILE A PETITION WITH BOARD OF APPEALS. A TELEPHONE CALL (7/20/21) HAS BEEN PLACED OUT TO THE TAXPAYER. THE LIMITATION OF THIS OFFICE WAS EXPLAINED TO THE TAXPAYER. THE NUMBERS FOR THE CUSTOMER EXPERIENCE. IT WAS ALSO STATED THAT ADDITIONAL INFORMATION MAY BE NECESSARY. WHILE ATTEMPTING TO PROVIDE INFORMATION FOR THE BOARD OF APPEALS, THE CALL DISCONNECTED.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE AGAIN THE CONVERSATION HIM WITH HIM. PLEASE SEE PREVIOUS NOTES. IT IS UNKNOWN WHETHER ANOTHER AREA OF THE DEPARTMENT HAS BEEN CONTACTED.</p> |
| 2021-953 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN AMENDED RETURN THAT WAS SENT AND NOW AN ASSESSMENT HAS BEEN ISSUED.  | I EXPLAINED TO THE CPA THAT WE DO NOT HAVE AN AMENDED RETURN ON FILE AND THAT SINCE WE ARE AT THE ASSESSMENT STAGE THE ONLY OPTION IS TO FILE AN APPEAL. THE CPA DID NOT HAVE PROOF THAT THE RETURN WAS SENT BEFORE THE ASSESSMENT OCCURRED. CPA WILL FILE AN APPEAL AND ATTACH THE AMENDED RETURN.  |
| 2021-954 | THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYER'S ATTORNEY QUESTIONING WHY THE TAXPAYER IS RECEIVING DELINQUENCY NOTICES WHILE THE LIABILITY IS BEING APPEALED AND WAS APPEALED WITHIN THE ASSESSMENT PERIOD. WILL CONSULT WITH BOA FOR RESOLUTION.   | PER BOA PLACED STOP ON DUNNING, WILL REVIEW AS PRIORITY.   |
| 2021-955 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING TWO REFUND CHECKS AND NOT SURE WHAT EIN AND WHY.   | I EXPLAINED WHY THEY RECEIVED THE REFUNDS AND LET THE CPA KNOW THE REQUESTED AMOUNT OF CARRY OVER CREDIT IS SITTING IN TAX YEAR 2020.  |
| 2021-956 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND CHECK AND NOT SURE WHAT EIN AND WHY.  | I EXPLAINED WHY THEY RECEIVED THE REFUND AND LET THE CPA KNOW THE REQUESTED AMOUNT OF CARRY OVER CREDIT IS SITTING IN TAX YEAR 2020.   |
| 2021-957 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO FEELING HE HAS NOT BEEN TREATED WELL BY THE DEPARTMENT IN REGARDS TO HIS 2020 REBATE.   | I HAD THE TAXPAYERS QUESTIONS ANSWERED AND A STOP PAY CANCEL COMPLETED SO A NEW CHECK IS SENT WITH JUST HIS NAME ON IT, AS HIS WIFE PASSED AWAY 28 YEARS AGO AND WAS ON HIS REBATE CHECK.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-958 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER. IN HIS VOICEMAIL TO THIS OFFICE, MR. TAXPAYER SAYS THAT HE IS IN RECEIPT OF A NOTICE FROM THE DEPARTMENT. THE NOTICE IS ADVISING OF A UNPAID LIABILITY. THE BALANCE IS PENALTY AND INTEREST. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS MADE UP OF LATE FILING AND LATE PAYMENT PENALTY ALONG WITH INTEREST. THE INCOME TAX RETURN WAS FILED AFTER THE DEADLINE AND PAYMENT WAS REMITTED WITH THE RETURN. | MR. TAXPAYER SAYS THAT A EXTENSION OF TIME TO FILE WAS REQUESTED AND GRANTED BY THE FEDERAL IRS. IT WAS ASKED FOR A COPY OF THE EXTENSION TO BE SUBMITTED TO THIS OFFICE. THE MAILING ADDRESS WAS PROVIDED. MR. TAXPAYER WAS ADVISED THAT GIVING CREDIT FOR THE EXTENSION WOULD ONLY POSSIBLY REDUCE THE REMAINING BALANCE. A COPY OF THE FEDERAL FORM 4868, APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE US INDIVIDUAL INCOME TAX RETURN, HAS BEEN RECEIVED (7/27/21).<br><br>AN EMAIL REQUEST (7/29/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING THAT THE ACCOUNT BE ADJUSTED TO GIVE CREDIT FOR THE EXTENSION OF TIME TO FILE. PER THE RESPONSE FROM BIT (7/30/21), THE EXTENSION HAS BEEN CREDITED. THERE IS A REMAIN BALANCE WHICH IS ESTIMATED UNDERPAYMENT PENALTY AND INTEREST. A NOTICE WAS BEEN SENT TO THE TAXPAYERS ADVISING OF THE ADJUSTMENT AND RESULTING BALANCE. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-959 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE CPA QUESTIONING ADJUSTMENT FROM 2018 THAT DID NOT COC TO 2019. WILL REVIEW AND CALL BACK WITH FINDINGS.   | EMAILED THE CPA ADVISING OF BALANCE DUE FOR TAX YEAR 2019. ADVISED CAN PAY THEN APPEAL.   |
| 2021-960 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND BUT NOT SURE WHY. AFTER LOOKING AT THE ACCOUNT I NOTICED THE COC REQUESTED FROM 2018 TO 2019 DID NOT MATCH. I WILL HAVE PIT TAKE A LOOK.  | I EXPLAINED TO THE CPA THAT PENALTIES RESULTED IN LOWERING THE CREDIT FOR TAX YEAR 2018 AND 2019. ALSO THE TAXPAYER CASHED A CHECK THAT SHOULD NOT HAVE BEEN CASHED WHICH RESULTED IN A SMALLER BALANCE DUE.  |
| 2021-961 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND AND NOT KNOWING WHY.  | I LET THE CPA KNOW WHAT THE REFUND WAS FOR AND EXPLAINED THE REQUESTED CARRY OVER CREDIT AMOUNT IS SITTING IN TAX YEAR 2020.  |
| 2021-962 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING TWO REFUNDS AND NOT SURE WHICH ENTITY AND WHY THEY RECEIVED IT.   | I LET THE CPA KNOW WHAT THE REFUNDS WERE FOR AND EXPLAINED THE REQUESTED CARRY OVER CREDIT AMOUNT IS SITTING IN TAX YEAR 2020.  |
| 2021-963 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A REFUND AND NOT SURE WHICH ENTITY OR WHY.  | I LET THE CPA KNOW WHY THE REFUNDS WERE SENT AND VERIFIED THE CORRECT AMOUNT OF CARRY OVER CREDIT IS SITTING IN 2020.   |
| 2021-964 | THIS OFFICE RECEIVED AN EMAIL ABOUT 2 REFUNDS THAT THEY RECEIVED AND NOT SURE WHICH ENTITY OR WHY.  | I LET THE CPA KNOW WHAT THE REFUNDS WERE FOR AND EXPLAINED THE REQUESTED CARRY OVER CREDIT AMOUNT IS SITTING IN TAX YEAR 2020.  |
| 2021-965 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A REFUND AND NOT KNOWING WHICH ENTITY IT IS FOR OR WHY.   | I LET THE CPA KNOW WHAT THE REFUND WAS FOR AND EXPLAINED THE REQUESTED CARRY OVER CREDIT AMOUNT IS SITTING IN TAX YEAR 2020.  |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution   |
|----------|--|--|
| 2021-966 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A REFUND AND NOT SURE WHY OR WHAT TAX YEAR.  | I LET THE CPA KNOW WHAT THE REFUND WAS FOR AND EXPLAINED THE REQUESTED CARRY OVER CREDIT AMOUNT IS SITTING IN TAX YEAR 2020.   |
| 2021-967 | THIS OFFICE RECEIVED A REFUND CHECK AND WAS NOT SURE WHAT ENTITY IT WAS FOR OR WHY.  | SENT A REQUEST TO BIT TO HAVE A STOP PAY CANCEL COMPLETED AND TAX YEARS 2018-2020 REPROCESSED. THE RETURN ASKED FOR A CARRY OVER CREDIT AND NOT A REFUND.<br><br>BIT WORKED ALL ACCOUNTS AND THE CPA WAS NOTIFIED THE CORRECT AMOUNT NOW IN TAX YEAR 2020. |
| 2021-968 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING TWO REFUNDS AND NOT SURE WHICH ENTITY THEY ARE FOR OR WHY THEY RECEIVED THEM.  | THE CPA WAS NOTIFIED SHE CAN CASH THE REFUNDS AND ALL ACCOUNTS HAVE BEEN CLOSED WITH NO CARRY OVER CREDIT GOING FORWARD.   |
| 2021-969 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO A REFUND THEY RECEIVED AND NOT SURE WHICH ENTITY IT WAS FOR OR WHY THEY RECEIVED IT.   | I LET THE CPA KNOW THE REFUND WAS FOR TAX YEAR 2018 AND IT IS OK TO GO AHEAD AND CASH.   |
| 2021-970 | THIS OFFICE RECEIVED AN EMAIL AS TO WHY A REFUND WAS RECEIVED AND WHICH ENTITY IT WAS FOR.   | CPA ASKED FOR IT TO BE CANCELLED AND CARRIED TO 2021. I WILL SEND THE REQUEST TO PIT.<br><br>BIT PROCESSED THE REQUEST AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-971 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HER RENT REBATE FOR 2020.   | PTR PROCESSED THE CLAIM AND THE TAXPAYER WAS NOTIFIED THE REFUND WILL BE SENT VIA MAIL IN THE NEXT COUPLE WEEKS.   |
| 2021-972 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THAT HER REFUND BE EXPEDITED. ADVISED TO EMAIL/FAX COPY OF W2, WILL FORWARD TO BIT FOR REVIEW.                        | REFUND RELEASED  |
| 2021-973 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HER 2019 OR 2020 REFUND. TAXPAYER WILL EMAIL ME A COPY OF THE W2S AND NJ TAX RETURN.                      | BOTH REFUNDS WERE APPROVED AND THE TAXPAYER WAS NOTIFIED THEY WILL COME VIA DIRECT DEPOSIT.  |
| 2021-974 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH THE REV-459B. PER REVIEW, BIT HAS BEEN TRYING TO CONTACT CPA FOR CLARIFICATION. WILL HAVE BIT RETURN CALL. | PAYMENTS APPLIED TO THE CORRECT ACCOUNTS PER BIT.  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-975 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT HE SUBMITTED A PA-40X AMENDED SCHEDULE TO AMEND THE ORIGINALLY FILED INCOME TAX RETURN. ON THE PA-40X, IT IS WRITTEN THAT "TAXPAYER FORGOT TO CLAIM ORDINARY DIVIDENDS AND CAPITAL GAIN DISTRIBUTIONS REPORTED ON A 1099-DIV FROM THE (BROKERAGE FIRM). THIS AMENDED RETURN IS TO CLAIM THE DIVIDENDS AND CAPITAL DISTRIBUTION AND TO PAY THE TAX DERIVED FROM THIS UNREPORTED INCOME". THERE IS RECORD OF RECEIVING THE PAYMENT. A PA-40X IS NOT AN AMENDED RETURN. PA ONLY HAS ONE TAX RETURN THAT CAN BE MARKED AS AMENDED IF A SECOND RETURN NEEDS TO BE FILED.</p> | <p>IT WAS EXPLAINED THAT A PA-40X IS NOT AN AMENDED RETURN BUT SIMPLY A SCHEDULE THAT GIVES AN EXPLANATION OF THE CHANGES WANTING TO BE MADE TO THE TAXABLE INCOME. THE TAXPAYER SAYS THAT HE WILL CONTACT HIS PREPARER AND ASK THAT A SECOND PA-40 RETURN BE COMPLETED SUBMITTED.</p> <p>THIS CASE IS BEING IS BEING ADMINISTRATIVE CLOSE. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE AFTER THE INITIAL TELEPHONE CALL TO THIS OFFICE. THERE IS ALSO NO RECORD OF AN AMENDED RETURN BEING SUBMITTED TO THIS OFFICE OR DEPARTMENT. AN ATTEMPT WILL BE MADE TO CONTINUING ASSISTING THIS TAXPAYER.</p>   |
| 2021-976 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE 2020 REFUND NOT BEING SENT YET.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THE REFUND WILL COME VIA A MAILED CHECK.</p>   |
| 2021-977 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING CORRESPONDENCE SUBMITTED TO THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE INCOME TAX RETURNS FOR THE YEARS IN QUESTION WERE FILED INCORRECTLY. THE SCHEDULE A'S AND B'S WERE MARKED AS JOINT WHEN THEY SHOULD HAVE MARKED TAXPAYER AND SPOUSE. A REVIEW OF ACCOUNT SHOWS THAT THE CORRESPONDENCE HAS BEEN REVIEWED AND ADJUSTED ACCORDINGLY. REFUNDS ARE BEING ISSUED AND SHOULD BE RECEIVED SHORTLY.</p>   | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT THE CORRESPONDENCE HAS BEEN REVIEWED WITH THE NECESSARY ADJUSTMENTS BEING MADE. IT WAS STATED THAT A NOTICE EXPLAINING THE CHANGES WILL BE RECEIVED SHORTLY ALONG WITH REFUND CHECKS. MR. TAXPAYER SAID THAT HE WILL ALLOW TIME TO RECEIVED EVERYTHING. THERE APPEARS TO BE NO MORE OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> <p>SEVERAL MORE CONVERSATION HAVE BEEN HAD WITH MR. TAXPAYER REGARDING THE ADJUSTMENTS MADE TO THE ACCOUNT. PLEASE SEE ALL PREVIOUS NOTES. DURING THE LAST CONVERSATION IT WAS EXPLAINED THAT A NOTICE FOR THE EARLIER YEAR SHOULD BE RECEIVED SHORTLY. THE ESTIMATED UNDERPAYMENT PENALTY ASSESSED ON THE OLDER YEAR HAS BEEN REVERSED. HOWEVER THE AMOUNT OFFSET TO THE FEDERAL IRS. MR. TAXPAYER WAS ADVISED TO CONTACT THE IRS FOR MORE INFORMATION REGARDING THE OFFSET. THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF RECEIVING ANY FURTHER CONTACT FROM MR. TAXPAYER. THIS OFFICE WILL ATTEMPT TO CONTINUE PROVIDING ASSISTANCE IF A RETURN CALL IS EVER RECEIVED.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-978 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYERS ARE REPORTING NON W-2 INCOME PRIMARILY BUSINESS INCOME FROM A K-1. ESTIMATED PAYMENTS AND A RESIDENT CREDIT IS BEING LISTED ON THE RETURN. IT APPEARS THAT THE REFUND IS THE RESULT OF THE RESIDENT CREDIT LISTED. IT ALSO APPEARS THAT ADDITIONAL IS NOT BEING REQUESTED AT THIS TIME.</p>   | <p>AN EMAIL REQUEST (8/10/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE REFUND TO BE PROCESSED OR ADVISED IF ADDITIONAL INFORMATION IS NEEDED FOR REVIEW. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE INCOME TAX RETURN HAS BEEN REVIEWED AND PROCESSED AS FILED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN DETERMINE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p>                |
| 2021-979 | <p>THIS OFFICE HAS RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION FROM THE TAXPAYERS THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE ON THE FORM 8379. THE FORM 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE IS ONLY ABLE TO ASSIST TAXPAYERS ONLY WITH PA STATE PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE TAXPAYERS ON THE SYSTEM HOWEVER THE TAX RETURN IS SEVERAL YEARS OLD.</p>  | <p>AN ATTEMPT WILL BE MADE TO RETURN THE FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, TO THE TAXPAYERS SO THAT IT CAN BE FORWARDED TO THE IRS.</p> <p>THE LETTER ADVISING THAT THE FEDERAL FORM 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE AND RETURNING THE FORMS IS DATED (8/12/21). THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE.</p>  |
| 2021-980 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A CHECK AND NOT KNOWING WHICH ENTITY ITS FOR OR WHAT TAX YEAR AND WHY.</p>   | <p>I LET THE CPA KNOW WHICH TAX YEAR THE REFUND WAS FOR AND THAT THE CORRECT CARRY OVER CREDIT IS SITTING IN TAX YEAR 2020.</p>   |
| 2021-981 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT THE NOTICE HAS BEEN AFTER A LIABILITY WAS CREATED WHEN THE INCOME TAX RETURN WAS REVIEWED. THE NOTE ON THE SYSTEM SAYS THE FOLLOWING: "PER MY REVIEW OF ORIGINAL RETURN &amp; AMENDED RETURNS I ADJUSTED LINE 5 TO 28,642,832. ON 2019 ORIGINAL PA SCHEDULE D T/P DID NOT PROVIDE REV-998 &amp; 999 BASIS WORKSHEETS OR ANY INFO RELATED TO FINAL BASIS ADJUSTMENTS TO SUPPORT LOSSES LISTED AS VARIOUS. ALSO PER FEDERAL RETURN THE "OTHER INCOME" IS CANCELLATION OF DEBT OR WORTHLESS INVESTMENTS. COMBINATION OF WORTHLESS INVESTMENTS &amp; INTEREST IN A FINAL ENTITY. IF T/P DISAGREES WOULD NEED TO PROVIDE THIS INFORMATION. SEE K-1 SUMMARY FOR CALCULATION OF LINE 5". THIS IS AN ADDITIONAL NOTE STATING THAT THE EXAMINER, WHO MADE THE CHANGES, CONTACTED HIM AND EXPLAINED WHAT WAS NEEDED. THERE IS NO RECORD OF CORRESPONDENCE BEING SUBMITTED TO THE DEPARTMENT.</p> | <p>THE CPA INITIALLY SAID THAT HE DIDN'T RECALL SPEAKING WITH THE EXAMINER IN QUESTION. THE CPA SAID THAT SPOKE TO THE EXAMINER REGARDING ANOTHER TAXPAYER WHO HAD A SIMILAR ISSUE AS THE ABOVE TAXPAYERS. AFTER THEIR DISCUSSION, HE (THE CPA) REMARKED THAT THESE TAXPAYERS AND STATED THAT SUPPORTING DOCUMENTATION WOULD BE SUBMITTED. THE CPA SAYS THAT THE REQUESTED INFORMATION WILL NOW BE SUBMITTED TO THE DEPARTMENT IN RESPONSE TO THE LETTER SENT. THERE APPEARS TO BE NO OTHER ASSIST THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-982 | THIS OFFICE HAS RECEIVED AN ESTIMATED TAX PAYMENT CHECK THROUGH THE MAIL. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT PAYMENT IS FOR THE 2ND QUARTER AND FOR THEIR PERSONAL INCOME TAX ACCOUNT.  | A COPY OF THE CHECK SENT AND THE ESTIMATED PAYMENT VOUCHER CARD HAVE BEEN MADE. THE CHECK HAS BEEN FORWARDED TO THE HARRISBURG DISTRICT OFFICE SO THAT IT CAN BE PREPARED TO BE BUREAU OF IMAGING AND DOCUMENT MANAGEMENT. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |
| 2021-983 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY FOR TAX YEAR 2019. ADVSD NEED REV-1123 FOR EITC.   | 2019 REFUND APPROVED 10/05/21.   |
| 2021-984 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SEEING IF WE RECEIVED THE PAYMENT FOR THEIR 2018 TAX YEAR.  | I VERIFIED THE PAYMENT WAS RECEIVED AND LET THE TAXPAYER KNOW THAT ALL BALANCES ARE NOW PAID. I ALSO GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER TO HELP WITH THEIR FEDERAL TAXES.   |
| 2021-985 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY FOR TAX YEARS 2017 AND 2019. ADVISED TO CONTACT COLLECTIONS FOR 2017, NEED OTHER STATE RETURNS, NEVER RECEIVED RESPONSE. CAN SEND REV-1123 FOR TAX YEAR V2019 TO MY ATTENTION, WILL FORWARD TO BIT.  | EMAILED CPA AND 2017 BALANCE IS UPDELD BY BIT, CREDITS ARE CORRECT. 2019 CARRY OVER CREDIT WAS APPROVED.   |
| 2021-986 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER IS ACTIVE MILITARY AND FILED HIS RETURN ASKING FOR THE REQUESTED REFUND TO BE MAILED. HOWEVER SINCE FILING THE RETURN, THE TAXPAYER SAYS THAT HE HAS MOVED FROM THE ADDRESS LISTED ON THE RETURN. HE SAYS THAT THE DEPARTMENT HAS BEEN CONTACTING TO NO AVAIL. AN ATTEMPT WAS ALSO MADE TO CHANGE THE ADDRESS ONLINE. A REVIEW OF THE ACCOUNT SHOWS THAT SHOWS THAT ADDRESS UPDATED ONCE THE RETURN WAS REVIEWED AND PROCESSED. | IT WAS EXPLAINED TO THE TAXPAYER THAT HIS ADDRESS WAS UPDATED WHEN THE INCOME TAX RETURN WAS PROCESSED. THE RETURN HAS BEEN ACCEPTED AS FILE SO THE REFUND WILL BE RECEIVED SHORTLY. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.                            |
| 2021-987 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A BILLING NOTICE FOR TAX YEAR 2018 AND ASSESSMENT LETTER FOR 2019. CPA WILL SEND ME INFORMATION FOR TAX YEAR 2018 AND WILL APPEAL TAX YEAR 2019.   | BIT TOOK A LOOK AT 2018 AGAIN AND ADJUSTED IT BACK TO THE ORIGINAL FIGURES. THE CPA HAS BEEN NOTIFIED.   |
| 2021-988 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING AN EXPEDITE OF THE REFUND. ADVISED TO SEND A COPY OF THE W2 AND A LETTER FROM THE EMPLOYER CONFIRMING TAXES WITHHELD IN ERROR AND TAXPAYER LIVES AND WORKS IN NJ. WILL FORWARD TO BIT FOR REVIEW.   | 2019 AND 2020 REFUNDS SYSTEM APPROVED 07/27/21.  |



From 1/1/21 to 12/31/21

| Case No  | Problem  | Resolution  |
|----------|--|---|
| 2021-989 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE FROM MR. TAXPAYER. IN THE TAXPAYER REQUEST FOR ASSISTANCE MR. TAXPAYER SAYS THE FOLLOWING: I BELIEVE THE TAXES BEING CLAIMED I OWE ARE NOT CORRECT I HAVE PROVIDED RETURNS' FOR THE YEARS IN QUESTION PREVIOUSLY WITH NO HELP TO RESOLVE. A REVIEW OF THE ACCOUNTS SHOWS THAT THE TAXPAYERS HAVE OUTSTANDING LIABILITIES FOR MULTIPLE TAX YEARS. IT APPEARS THAT SOME OF THE LIABILITIES ARE THE RESULT OF INCOME TAX RETURN CREATED BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOW THE BUREAU OF DESK REVIEW AND ANALYSIS). THERE ARE NOTES STATE THAT MR. TAXPAYER ATTEMPTED TO SUBMIT ACTUAL TAX RETURNS. IT IS UNCLEAR IS THEY WERE RECEIVED. PETITIONS WITH THE BOARD OF APPEALS HAVE BEEN DENIED. IT APPEARS THAT THE TAXPAYERS HAVE ENTERED INTO A DEFERRED PAYMENT PLAN.</p> | <p>AN TELEPHONE CALL (8/10/21) HAS BEEN PLACED OUT TO MR. TAXPAYER WITH A VOICEMAIL BEING LEFT. THERE IS LITTLE ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. THE TAXPAYERS HAVE ALREADY PETITIONED THE BOARDS OF APPEALS AND AS STATED ABOVE ARE CURRENTLY ENTERED INTO A DEFERRED PAYMENT PLAN. THE TAXPAYERS' ONLY IS TO PETITION THE BOARD AGAIN ONCE THE PAYMENT PLAN IS COMPLETED. THE TAXPAYERS WILL SIX (6) MONTHS TO PETITION AGAIN.</p> <p>A RETURN CALL (8/11/21) WAS RECEIVED FROM MR. TAXPAYER. HE EXPLAINED THAT HE WAS UNABLE TO SPEAK AT THE MOMENT BECAUSE HE IS ATTENDING A FUNERAL. ANOTHER TELEPHONE CALL AND VOICEMAIL (8/12/21) WAS RECEIVED FROM MR. TAXPAYER. A RETURN CALL (8/13/21) HAS BEEN PLACED OUT TO MR. TAXPAYER WITH A VOICEMAIL LEFT.</p> <p>PLEASE SEE ALL PREVIOUS NOTES. THIS CASE IS BEING ADMINISTRATIVE CLOSED AS THERE IS NO RECORD OF THIS OFFICE RECEIVING A RETURN CALL FROM MR. TAXPAYER.</p> |
| 2021-990 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HIS 2020 REFUND YET. TAXPAYER WILL SEND ME A COPY OF THE REV-1123 TO VERIFY THE OC CREDIT CLAIMED ON LINE 23.</p>   | <p>BIT AND TREASURY PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL BE SENT BY CHECK IN THE NEXT COUPLE WEEKS.</p>  |
| 2021-991 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING LIABILITIES DUE FOR TAX YEARS 2015, 2016, 2017. TAXPAYER CONTENDS THAT HE LIVES IN DE BUT WORKS ON THE PORTS IN PA,DE,NJ. PER REVIEW, TP FILED RETURNS AS NON RESIDENT, SHOULD HAVE CLAIM RES CREDIT ON DE RETURN. WILL CALL TAXPAYER.</p>  | <p>ADVISED TAXPAYER TO PAY AND APPEAL WITHIN 6 MOS OF PAYMENT. RETURNS WERE FILED IN ERROR BUT THE APPEAL PERIOD HAS LAPSED.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution  |
|----------|---|---|
| 2021-992 | <p>THIS OFFICE HAS RECEIVED AN EMAIL FROM THE TAXPAYER'S TAX PREPARER IN REGARDS TO AN UNRESOLVED TAX ISSUE. ALONG WITH THE EMAIL, THE PREPARER SENT A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THE RESPONSE SAID TO HAVE BEEN PREVIOUSLY SENT AND NOTICES SENT BY THE DEPARTMENT. A REVIEW OF THE INCOME TAX RETURN CALCULATING AN OVERPAYMENT. THE OVERPAYMENT WAS ASKED TO BE SPLIT BETWEEN A CARRY FORWARD CREDIT AND REFUND. A LIABILITY WAS CREATED BECAUSE AFTER REVIEW, THE ESTIMATED PAYMENT AMOUNT WAS DECREASED. IN THE RESPONSE LETTER, THE PREPARER SHOWS THAT THE DISALLOWED AMOUNT IS 1099-MISC WITHHOLDING NOT AN ESTIMATED PAYMENT AMOUNT. IT APPEARS THAT THE LETTER HAS NEVER BEEN REVIEWED BECAUSE THE LETTER WAS SUBMITTED WITH A DUPLICATE RETURN.</p> | <p>A TELEPHONE CALL (7/23/21) WAS PLACED OUT TO THE TAX PREPARER. IT WAS EXPLAINED THAT A REV-677, POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE, WILL NOT BE REQUIRED AT THIS TIME. IT WAS EXPLAINED THAT AFTER RESEARCHING THE ISSUE, THE DISALLOWED WITHHOLDING IS A RESULT OF A ERROR MADE ON THE TAX RETURN. THE WITHHOLDING AMOUNT WAS LISTED ON THE ESTIMATED PAYMENT LINE. A REQUEST WILL BE SENT ASKING FOR THE NECESSARY ADJUSTMENTS TO BE MADE TO THE ACCOUNT.</p> <p>THE EMAIL REQUEST TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SEND ON (8/10/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT (8/10/21), THE 1099-MISC WITHHOLDINGS THAT HAD BEEN ORIGINALLY LISTED AS AN ESTIMATED PAYMENT HAS BEEN MOVED TO LINE 13. THE REQUESTED OVERPAYMENT WILL BE PROCESSED WITH INTEREST. THE TAX PREPARERS WILL BE NOTIFIED OF THE RESULT. THIS CASE WILL REMAIN OPEN UNTIL IT CAN BE DETERMINE THAT THE OVERPAYMENT HAS PROCESSED AS REQUESTED ON THE RETURN.</p> <p>AN EMAIL (8/24/21) HAS BEEN SENT TO THE TAX PREPARERS EXPLAINING THE STATUS OF THE ACCOUNT. A REVIEW OF THE ACCOUNT SHOWS THAT THE OVERPAYMENT HAS PROCESSED. THE REFUND HAS BEEN ISSUED BY DIRECT DEPOSIT AND THE CARRY OVER CREDIT HAS MOVED FORWARD TO THE NEXT TAX YEAR. CLOSING CASE.</p> |
| 2021-993 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL FROM THE SON OF THE ABOVE TAXPAYERS. THE SON SAYS THAT HIS PARENTS ARE IN RECEIPT OF A NOTICE FROM THE DEPARTMENT ADVISING OF AN UNPAID LIABILITY. A REVIEW OF THE INCOME TAX RETURN APPEARS TO SHOW THAT THE LIABILITY IS THE RESULT OF AN ADJUSTMENT TO REMOVE THE ESTIMATED PAYMENT AMOUNT LISTED. A NOTE STATES THAT THE AMOUNT HAS BEEN REMOVED BECAUSE THERE IS NO RECORD OF ANY PAYMENTS BEING RECEIVED. THE SON SAYS THAT THE TAXPAYERS' BANK RECORD SHOW THAT THE CHECKS HAVE BEEN CASHED BY THE DEPARTMENT. A REVIEW BY THIS OFFICE SHOW THAT WHILE THE RETURN IS POSTED UNDER MRS. TAXPAYER'S ACCOUNT, THE PAYMENT HER UNDER MR. TAXPAYER'S.</p>  | <p>IT WAS EXPLAINED TO THE SON THAT THE PAYMENTS HAVE BEEN LOCATED. THE TAX RETURN LISTS HIS MOTHER AS THE PRIMARY TAXPAYER SO IT HAD BEEN PLACED OUT HER ACCOUNT. THE PAYMENTS LISTED HIS FATHER AS THE PRIMARY TAXPAYER AND AS A RESULT APPLIED TO HIS ACCOUNT. GOING FORWARD, THE RETURN AND PAYMENT SHOULD HAVE THE SAME PRIMARY TAXPAYER. IT WAS EXPLAINED THAT A REQUEST WILL BE SENT ASKING FOR THE PAYMENTS TO TRANSFER TO UNDER MRS. TAXPAYER'S ACCOUNT. PROVIDED CALLBACK INFORMATION.</p> <p>AN EMAIL REQUEST (8/10/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO TRANSFER THE ESTIMATED PAYMENTS FROM MRS. TAXPAYER'S ACCOUNT TO THE JOINT ACCOUNT. PER THEIR RESPONSE, THE PAYMENTS HAVE BEEN MOVED. A REVIEW OF THE JOINT ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS NOW PROCESSED AND SHOULD BE ISSUED TO THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No  | Problem   | Resolution   |
|----------|---|--|
| 2021-994 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE INH RETURN NOT YET PROCESSED AND WANTING TO KNOW THE STATUTE AS FAR AS WHEN AN INH RETURN NEEDS TO BE PROCESSED.  | INH PROCESSED THE RETURN AND I LET THE CPA KNOW THE DEPARTMENT HAS 6 MONTHS FROM THE DAY IT IS FILED WITH THE COURT.   |
| 2021-995 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A NOTICE FOR TAX YEAR 2019 AND NOT UNDERSTANDING WHY.   | THE CPA SENT ME A COPY OF THE 2018 RETURN WHICH WAS NOT ON FILE AND AFFECTED THE CARRY OVER CREDIT. BIT PROCESSED BOTH 2018 AND 2019 AND THE CPA HAS BEEN UPDATED WITH THE CARRY OVER CREDIT IN TAX YEAR 2020.<br><br>CPA SENT THE 1630 TO BE REVIEWED<br><br>BIT REPROCESSED AND THE CORRECT CLAIMED COC IS IN 2020 NOW.  |
| 2021-996 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NOT KNOWING WHY THEY RECEIVED A NOTICE FOR PENALTIES AND INTEREST.  | I LET THE CPA KNOW THAT WE DID NOT HAVE ANY ESTIMATED PAYMENTS ON FILE WHICH IS THE REASON FOR THE PENALTIES AND INTEREST.   |
| 2021-997 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A NOTICE FOR PENALTY AND INTEREST AND NOT UNDERSTANDING IT.   | I LET THE CPA KNOW THAT WE DID NOT HAVE ANY ESTIMATED PAYMENTS ON FILE WHICH IS THE REASON FOR THE PENALTIES AND INTEREST.   |
| 2021-998 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A BILLING NOTICE AND NOT UNDERSTANDING THE ADJUSTMENTS PER THE K1.  | BIT REVIEWED THE CASE AGAIN AND STILL HAD SOME MINOR ADJUSTMENTS. THEY WILL REACH OUT TO THE TAXPAYER TO EXPLAIN THOSE ADJUSTMENTS.  |
| 2021-999 | THIS OFFICE HAS RECEIVED A TELEPHONE CALL AND EMAILS FROM THE TAXPAYERS' CPA IN RESPONSE TO NOTICES SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICES EXPLAIN THAT THE DEPARTMENT HAS REDUCED THE RESIDENT CREDIT AMOUNT. THE ADJUSTED HAVE CREATED LIABILITIES FOR THE TAXPAYERS. NOTES ON THE SYSTEM STATE THAT A ONLY A PORTION OF THE REQUESTED CREDIT BECAUSE NOT ALL OF THE OUT OF STATE RETURN HAVE BEEN RECEIVED TO VERIFY THE CREDIT. THERE IS CURRENT ONE OUTSTANDING LIABILITY SHOWING ON THE ACCOUNT. | A REVIEW OF THE CORRESPONDENCE SUBMITTED BY THE CPA APPEARS TO SHOW THAT THE ADDITIONAL RESIDENT CREDIT THAT IS CURRENTLY BEING DISALLOWED IS BEING SO CORRECTLY. THE TAXPAYERS ARE REQUESTING CREDIT ON INCOME LISTED ON K-1'S. THE K-1'S HAVE BEEN ISSUED IN THE NAME OF MR. TAXPAYER'S TRUST. DUE THE TRUST HAVING THE OWNERSHIP IN THE ENTITY, IT ALONE HAS THE OPTION TO REQUEST A RESIDENT CREDIT. PA DOES NOT RECOGNIZE FEDERAL GRANTOR TRUST GUIDELINES. AN EMAIL (8/31/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES TO DETERMINE IF THE ABOVE IS CORRECT OR WHETHER AN ADJUSTMENT CAN BE MADE TO THE ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE PREVIOUSLY DENIED RESIDENT CREDIT IS NOW BEING ALLOWED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT ACCOUNT HAS FINISHED PROCESSING.<br><br>A REVIEW OF THE ACCOUNT THAT THE ACCOUNT HAS FINISHED PROCESSING. THE REQUESTED CARRY OVER CREDITS HAVE MOVED FORWARD TO THE SUBSEQUENT YEARS AND A REFUND HAS BEEN ISSUED FOR THE MOST RECENT YEAR. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1000 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A NOTICE WITH PENALTY AND INTEREST BUT NOT KNOWING WHY.   | CPA SENT ME A COPY OF THE 1630 WHICH BIT REVIEWED AND TOOK AWAY THE PENALTY. THE CPA WAS NOTIFIED AN ADDITIONAL REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-1001 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A NOTICE FOR PENALTIES AND INTEREST AND NOT KNOWING WHY.  | BIT REPROCESSED 2019 AND NOW THE CORRECT CARRY FORWARD CREDIT IS TAX YEAR 2020, THE CPA HAS BEEN NOTIFIED.   |
| 2021-1002 | THIS OFFICE HAS RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE NOTICE ADVISES THAT THE DEPARTMENT IS BEING ASSESSED ESTIMATED UNDERPAYMENT PENALTY ALONG WITH INTEREST. IT IS UNKNOWN HOW THE UNDERPAYMENT PENALTY IS BEING ASSESSED. IT APPEARS THAT TAXPAYERS HAD MORE THAN 90% OF THE TAX LIABILITY WITHHELD FROM THEIR W-2 WITHHOLDING. | <p>AN EMAIL (7/27/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND DETER IF THE PENALTY IS BEING CORRECTLY ASSESSED. THE FOLLOWING RESPONSE WAS RECEIVED (7/28/21): TP NEEDS TO FILE WITH BOA TO ABATE THE EUP. THEY ARE CLAIMING THAT SINCE THE W/HS COVERED 90% OF THEIR TAX LIABILITY, THE EUP ISN'T OWED. THIS IS A COMMON MISCONCEPTION. THE 90% RULE APPLIES IN THE FOLLOWING WAY ONLY. PAY 90% OF HIS/HER TAX LIABILITY FOR THE CURRENT TAX YEAR. THIS PAYMENT MUST BE MADE EITHER IN FULL, BY THE DUE DATE OF THE FIRST QUARTERLY ESTIMATED PAYMENT, OR, IN QUARTERLY INSTALLMENTS BY THE DUE DATES FOR EACH QUARTER (THESE DATES CAN BE FOUND ON THE REV-1630). FOR THIS CASE, WHILE THE W/H IS MORE THAN 90% OF THE TAX LIABILITY, THIS IS ACCUMULATED OVER THE ENTIRETY OF THE TAX YEAR. THERE WOULD NOT HAVE BEEN ENOUGH W/H TO SATISFY THE UNDERPAYMENTS FOR EACH QUARTER WHEN THEY WERE DUE. A TELEPHONE CALL (8/5/21) WAS RECEIVED FROM MRS. TAXPAYER. IT WAS EXPLAINED THAT PER BIT THE UNDERPAYMENT PENALTY IS CORRECT. BIT'S RESPONSE WAS READ. MRS. TAXPAYER STATED THAT SHE SIMPLY PAY THE PENALTY DUE TO THE AMOUNT BUT WOULD POSSIBLY SPEAK WITH HER TAX PREPARER. AN OFFER WAS MADE TO HAVE THE PREPARER CONTACT THIS OFFICE DIRECTLY. PROVIDED CALLBACK INFORMATION.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF THE EITHER TAXPAYER OR THE TAX PREPARER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE LAST CONVERSATION HAD WITH MRS. TAXPAYER. PLEASE SEE PREVIOUS NOTE. ADDITIONAL IT APPEARS THAT A PAYMENT HAS BEEN REMITTED THAT SATISFIED THE EUP PENALTY AND INTEREST. NO OUTSTANDING BALANCES COULD BE SEEN AS OF (8/24/21).</p> |
| 2021-1003 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO ADDITIONAL INFORMATION NEEDED FOR THE TAXPAYERS 2020 REFUND REQUEST.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THAT A CHECK WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1004 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO GETTING A LIEN PAYOFF AS THE TAXPAYERS CLOSE ON THEIR HOUSE IN THE UPCOMING WEEK AND NEED IT FOR SETTLEMENT.   | THE LIEN DEPARTMENT CREATED A LIEN PAYOFF WHICH I THEN SENT TO THE CPA.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1005 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING AN EXPEDITE ON THE CORRESPONDENCE RECEIVED FOR TAX YEAR 2019.   | CPA REQUEST C/B FROM EXAMINER. FWD MESSAGE TO EXAMINATION FOR RETURN CALL IN REFERENCE TO STEP UP BASIS ALLOWANCE.   |
| 2021-1006 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER IN REGARDS TO NEEDING A SALES TAX LICENSE CERTIFICATE GENERATED.  | I CONTACTED A MANAGER IN THE SALES TAX UNIT AND THEY WILL WORK WITH THE TAXPAYER GOING FORWARD.  |
| 2021-1007 | THIS OFFICE HAS RECEIVED AN EMAIL FROM THE CPA OF THE ABOVE TAXPAYER. IN HIS EMAIL TO THE OFFICE THE CPA SAYS THE FOLLOWING:MY CLIENT FORWARDED ME A LIEN NOTICE FROM PA FOR \$47,321.87 FOR THE 2013 TAX YEAR. THE ADDRESS THAT IS LISTED ON THE LIEN NOTICE IS AN OLD ADDRESS THAT HE HAS NOT RESIDED SINCE 1999. NO ONE IS PICKING UP THE TELEPHONE NUMBER FROM THE LIEN SECTION AND THERE IS NO VOICE MAIL AVAILABLE. 1) HOW DOES THE TAXPAYER GET A COPY OF THE ORIGINAL ASSESSMENT THAT CREATED THE LIEN? 2)IS THERE A DIRECT E-MAIL ADDRESS TO REACH OUT TO THE LIEN UNIT? 3)THE TAXPAYER IS A FL RESIDENT AND HAS BEEN SINCE 1999 (PART YEAR WHEN MOVED FROM PA). A. THE TAXPAYER DOES NOT BELIEVE THE LIABILITY ON THE LIEN IS CORRECT SINCE THERE ARE NO CIRCUMSTANCES THAT WOULD CREATE ANY PA PERSONAL INCOME TAX LIABILITY IN 2013. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE LIABILITY AND LIEN ARE THE RESULT OF A TAX RETURN CREATED THE BUREAU OF DESK REVIEW AND ANALYSIS WHEN IT WAS THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY. | OVERALL, AN APPEAL NEEDS TO BE FILE BEGINNING WITH THE BOARD OF APPEALS. THE CPA WILL BE ADVISE OF THIS FACT AND THAT A COPIES OF THE NOTICES PREVIOUS CAN BE SENT TO HIM. HOWEVER IT WILL BE REQUESTED THAT A REV-677, POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE, BE COMPLETED AND SUBMITTED BACK TO THIS OFFICE BEFORE ANY NOTICE ARE SENT.<br><br>AN EMAIL (7/29/21) HAS BEEN SENT TO THE CPA EXPLAINING POSSIBLY WHY THE TAX RETURN AND LIEN WERE FILED. A PETITION SHOULD BE FILED WITH OUR BOARD OF APPEALS. THE NOTICES PREVIOUSLY SENT BY THE DEPARTMENT WERE ALSO SENT. THIS OFFICE WILL AWAIT A REPLY.<br><br>PLEASE SEE ALL PREVIOUS NOTES. THIS CASE IS BEING CLOSED. THERE IS NO RECORD OF ANY ADDITIONAL CONTACT FROM THE CPA OR HE SPEAKING WITH ANY OTHER REPRESENTATIVE FROM THE DEPARTMENT. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE CPA IF FURTHER CONTACT IS RECEIVED IN THE FUTURE. |
| 2021-1008 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT RECEIVING A NOTICE WITH A BALANCE BECAUSE OF A MISSING PAYMENT. THE CPA SENT ME THE FRONT AND BACK OF THE CANCELLED CHECKS, WHICH I WILL HAVE THE PAYMENT SECTION RESEARCH.   | BIT LOCATED THE PAYMENTS AND REWORKED 2018-2020, THE CORRECT COC IS NOW IN 2021 AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-1009 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER IRS REFUND. WILL CALL TAXPAYER BACK TO ADVISE OF THE CORRECT PHONE NUMBER TO CALL.  | CALLED TAXPAYER LEFT VOICEMAIL TO CONTACT ADVOCATE FOR THE IRS, GVE PHONE.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1010 | THIS OFFICE HAS RECEIVED A CURRENT YEAR PA INCOME TAX RETURN FROM THE ABOVE TAXPAYERS THROUGH THE MAIL. THERE IS NO RECORD OF THE TAX YEAR BEING PREVIOUSLY RECEIVED. A REVIEW OF THE INCOME TAX RETURN SHOWS THAT A REFUND IS BEING REQUEST. IT APPEARS THAT THE TAXPAYERS ARE REPORTING THEIR INCOME INCORRECTLY BASED ON THE W-2 SUBMITTED WITH THE RETURN.   | THE INCOME TAX RETURN WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR PROCESSING AND REVIEW.<br><br>THE EMAIL FORWARDING THE RETURN TO BIT IS BEING SENT ON (8/11/21).<br><br>PER THE RESPONSE FROM BIT, THE RETURN HAS NOT BEEN ACCEPTED AS FILED. THE TAXABLE INCOME HAS BEEN INCREASED TO THE STATE WAGE AMOUNT LISTED ON THE W-2. THE TAXPAYERS ORIGINALLY REPORTED THE MEDICARE WAGE AMOUNT ON THE PA-40 RETURN. THE REFUND HAD BEEN CALCULATED USING THE MEDICARE WAGE AMOUNT. THE ADJUSTMENTS HAVE CREATED AN EQUAL RETURN. A NOTICE IS BEING SENT TO THE TAXPAYERS BY THE BUREAU OF INDIVIDUAL TAXES EXPLAINING THE ADJUSTMENTS ARE RESULT OF THE ACCOUNT. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-1011 | THIS OFFICE HAS RECEIVED A FORM 8379, INJURED SPOUSE ALLOCATION, THROUGH THE MAIL FROM THE TAXPAYERS. THE INJURED SPOUSE ALLOCATION HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. THIS BECAUSE THIS OFFICE IS ONLY ABLE TO ASSIST TAXPAYERS WITH PA STATE PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS NO RECORD OF THE TAXPAYERS ANYWHERE ON THE SYSTEM.  | A LETTER DATED (8/14/21) IS BEING SENT TO THE TAXPAYERS ALONG WITH THE INJURED SPOUSE ALLOCATION SO THAT IT CAN BE FORWARDED TO THE FEDERAL OFFICE OF TAXPAYERS' RIGHTS ADVOCATE OFFICE. CLOSING CASE.   |
| 2021-1012 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THE TAXPAYER NOT RECEIVING HIS 2020 REFUND YET.  | BIT PROCESSED THE CORRESPONDENCE AND THE TAXPAYER HAS BEEN NOTIFIED THAT THEIR REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1013 | THIS OFFICE HAS RECEIVED A LETTER FROM THE TAXPAYERS' CPA STATING THAT THE REFUND REQUESTED ON THE INCOME TAX RETURN HAS NOT BEEN ISSUED. A COPY OF PAGE 2 OF THE TAX RETURN WAS SENT WITH THE LETTER. A REVIEW OF THE ACCOUNT AND RETURN SHOWS THAT THE REFUND REQUESTED IS THE TAX WITHHOLDING. THE TAXPAYERS ARE FILING USING A OH ADDRESS. IT APPEARS THAT MRS. TAXPAYER IS THE ONE WHO WORKS IN PA. W-2 INFORMATION FOR HER IS SHOWING ON THE SYSTEM. | AN EMAIL (8/12/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND PROCESS THE RETURN IF ABLE. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN REVIEWED AND ACCEPTED AS FILED. THE REFUND WILL BE NOW BE ISSUED. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE REFUND WILL BE SENT WITH INTEREST. A TELEPHONE CALL (8/17/21) HAS BEEN PLACED OUT TO THE CPA EXPLAINING THE SAME. THE CPA STATED THAT THE TAXPAYERS WILL BE NOTIFIED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.                                   |
| 2021-1014 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF CORR WAS RECVD FAX TO CEC LAST WEEK. ADVISED CAN NOT CONFIRM NTIL CORR POSTED. ADVISED TAXPAYER CAN RESEND TO MY ATTENTION WILL EXPEDITE.   | LVM ADVISING REFUND SYSTEM APPROVED 08/03/21   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1015 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A LIABILITY DUE. TAXPAYER WAS ACTIVE DUTY BACK IN 2015 AND WOULD NOT OWE LIABILITY. ADVISED WILL REVIEW AND CALLBACK WITH RESOLUTIONS.   | ADVISED CAN SUBMIT PETITION ASKING FOR REVIEW WITHOUT PAYMENT. ADVISED TO SUBMIT ALL PERTINENT DOCUMENTS I.E. W2, MILITARY ORDERS FROM 2015.  |
| 2021-1016 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TP REQUESTING ASSISTANCE WITH LIABILITY. INCOME RESULTING IN THE LIABILITY IS NOT THE MRS. ADVISED TO FILL OUT IS PACKET THEN SEND TO ATTENTION FOR REVIEW.  | APPROVED INNOCENT SPOUSE RELIEF. LIEN SATISFIED. WILL SEND LETTER TO REQUESTING ADVISING.   |
| 2021-1017 | THIS OFFICE RECEIVED A PHONE FROM THE CPA QUESTIONING CREDIT GIVEN FROM AN NRK-1. ADVISED TO EMAIL TO MY ATTENTION WILL FORWARD TO BIT FOR REVIEW.  | SPOKE WITH ASSISTANT OF CPA, ADVISED RETURNS FOR 2019/2020 PROCESSED.   |
| 2021-1018 | THIS OFFICE HAS RECEIVED A LETTER FROM A BENEFICIARY OF THE ABOVE ESTATE QUESTIONING THE LIABILITY SHOWING UNDER HER ACCOUNT. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE TAX DISCOUNT FOR EARLY PAYMENT HAS BEEN DENIED. THE REV-1500, PA INHERITANCE TAX RETURN, IS SHOWING AS BEING FILED LATE. THERE ARE MULTIPLE BENEFICIARIES OF THE ESTATE AND ONE PAYMENT WAS REMITTED. THE PAYMENT HAS BEEN SPLIT AMONG THE BENEFICIARIES. EACH BENEFICIARY IS BEING DENIED THE TAX DISCOUNT AND BEING CHARGED INTEREST. THIS BENEFICIARY APPEAR TO HAVE BEEN THE LAST ACCOUNT THAT THE MONEY WAS APPLIED TO. THE AMOUNT REMAINING ONLY PAID THE TAX AMOUNT AND A POTION OF THE REMAINING FEES. | PER THE RESPONSE FROM THE INHERITANCE TAX DIVISION BASED ON THE EMAIL SENT (8/12/21). THE PAYMENT REMITTED HAS BEEN RE-ALLOCATED BASED ON THE CORRESPONDENCE RECEIVED. ALL ACCOUNTS ARE PAID IN FULL. AN ATTEMPT WILL BE MADE TO NOTIFY THE BENEFICIARY.<br><br>THE INHERITANCE TAX DIVISION HAS SENT A NOTICE ADVISING THAT THE ACCOUNT IS PAID IN FULL. CLOSING CASE. |
| 2021-1019 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HIS 2020 REBATE YET.  | BIT PROCESSED THE REBATE AND THE TAXPAYER WAS NOTIFIED THEY WILL RECEIVE VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.   |
| 2021-1020 | THIS OFFICE RECEIVED A FAX FROM THE TAXPAYERS CPA IN REGARDS TO NOT RECEIVING THERE 2020 REFUND YET.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1021 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO MISTAKENLY PUTTING HIS LINE 4 INCOME ON LINE 1A AND 1B.   | BIT FIXED BOTH THE 2019 AND 2020 RETURNS AND THE TAXPAYER WAS NOTIFIED BOTH HAVE BEEN CORRECTED AND NOTHING IS OWED.  |
| 2021-1022 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THERE 2020 REFUND YET.  | BIT AND BANKRUPTCY BOTH HELPED IN PROCESSING THE REFUND, AS A REFUND CANNOT BE SENT WHEN THERE IS AN ACTIVE BANKRUPTCY. THE TAXPAYER WAS NOTIFIED THE REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1023 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THEIR CLIENT'S 2020 REFUND NOT BEING PROCESSED YET.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1024 | THIS OFFICE RECEIVED A QUESTION ABOUT A NOTICE FROM THE TAXPAYERS CPA. I LET THE CPA KNOW WE NEED SUPPORTING DOCUMENTATION FOR LINE 23.   | CLOSING CASE AS THE CPA HAS NOT REACHED OUT TO ME WITH THE REQUESTED DOCUMENTATION AND ITS ALMOST BEEN 5 MONTHS. IF THE CPA REACHES OUT TO ME I WILL HAVE THE INFORMATION LOOKED AT.  |
| 2021-1025 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO DOUBLE TAXING THEMSELVES BY PUTTING THE AMOUNT FROM LINE 1C ON THE DIVIDEND LINE AS WELL.   | BIT PROCESSED THE 2019 AND 2020 RETURNS AND THE TAXPAYER WAS NOTIFIED BOTH RETURNS WERE ADJUSTED TO CORRECT THE FILING MISTAKE.   |
| 2021-1026 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER REBATE YET.   | PTR PROCESSED THE REBATE AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL COME IN THE NEXT COUPLE WEEKS.  |
| 2021-1027 | THIS OFFICE HAS RECEIVED CORRESPONDENCE FROM THE ATTORNEY OF THE ABOVE ENTITY. THE ATTORNEY SAYS THAT THE DEPARTMENT HAS ISSUED A NOTICE OF DELINQUENCY. HOWEVER IT HAS BEEN IMPROPERLY ISSUED BECAUSE A REV-56, BOARD OF APPEALS PETITION FORM. THE PETITION FORM WAS ATTEMPTED TO BE SUBMITTED BY EMAIL. BASED ON THE INFORMATION SUBMITTED, THE OUTSTANDING BALANCE IS AN UNPAID SALES & USE TAX BALANCE. THERE IS LITTLE ASSISTANCE THAT THIS OFFICE CAN PROVIDE TO THE ATTORNEY OR ENTITY. THIS IS BECAUSE THE ADVOCATE OFFICE ONLY HAS JURISDICTION OVER PERSONAL INCOME AND INHERITANCE TAX MATTER. A REVIEW BY THIS OFFICE IS INCONCLUSIVE AS TO WHETHER THE REV-56 WAS RECEIVED BY THE BOARD OF APPEALS. | AS OF THE (8/12/21), THERE IS RECORD OF THE BOARD RECEIVING THE REV-65 FILED ON THE BEHALF OF THE ENTITY. THE RECEIVE DATE GIVEN IS (5/14/21). IT ALSO APPEARS THAT AN IN-PERSON/VIRTUAL HEARING HAS BEEN REQUESTED AND GRANTED. THE HEARING HAS NOT BEEN HELD. A TELEPHONE CALL (8/12/21) WAS PLACED OUT TO THE INDIVIDUAL LISTED AS THE POA ON THE REV-677. A VOICEMAIL WAS LEFT STATING THAT THE PETITION HAS BEEN RECEIVED AND ANY FUTURE QUESTIONS OR CONCERNS SHOULD BE DIRECTED TO THE HEARING OFFICER ASSIGNED TO THE CASE. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE POA OR ENTITY. CLOSING CASE. |
| 2021-1028 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HIS 2020 REFUND AND STATING THE WEBSITE SAID IT WOULD BE ANOTHER 12-16 WEEKS.   | I LET THE TAXPAYER KNOW THE REFUND WAS APPROVED LAST WEEK AND HE SHOULD RECEIVE IT IN THE NEXT WEEK OR TWO. I ALSO WILL CONTACT SOMEONE WHO RUNS THE WEBSITE TO SEE IF THERE IS A POSSIBLE ISSUE.   |
| 2021-1029 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A BILLING NOTICE FOR TAX YEAR 2019 BECAUSE THE 2018 CARRY OVER CREDIT WAS NOT PROCESSED.  | BDRA IS TAKING OVER THE CASE AND WILL WORK THE CPA AS THE PROBLEM STEMS ALL THE WAY BACK TO 2017.   |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1030 | THIS OFFICE HAS RECEIVED A FAX FROM THE TAXPAYER'S TAX PREPARER. IN A LETTER SUBMITTED WITH THE CORRESPONDENCE, THE PREPARER SAYS THAT HE AND TAXPAYER DISAGREE THAT WITH THE AMOUNT SHOWING AS OWED ON THE NOTICE OF ASSESSMENT PREVIOUSLY SENT. THIS IS BECAUSE A PAYMENT FOR THE DUE TAX HAD BEEN SUBMITTED WHEN THE INCOME TAX RETURN WAS FILED. A COPY OF THE CANCELLED CHECK AND RETURN AS PART OF THE CORRESPONDENCE. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE PAYMENT HAS BEEN CREDITED TO AN INCORRECT TAX YEAR. | <p>A TELEPHONE WAS PLACED OUT TO THE TAX PREPARER (7/29/21). A VOICEMAIL WAS LEFT EXPLAINING THAT IT APPEARS THAT THE CHECK/PAYMENT HAS BEEN MISAPPLIED BY THE DEPARTMENT. AN EMAIL REQUEST WILL BE SENT ASKING FOR THE ACCOUNT TO BE REVIEWED AND NECESSARY CHANGES COMPLETED. A RETURN CALL (8/3/21) HAS BEEN RECEIVED FROM THE PREPARE. THE SAME INFORMATION FROM THE PREVIOUS NOTE WAS EXPLAINED. THE PREPARER PROVIDED ADDITIONAL CONTACT INFORMATION.</p> <p>AN EMAIL (8/13/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND TRANSFER THE PAYMENT. PER THE RESPONSE FROM BIT, THE PAYMENT HAS BEEN MOVED AND APPLIED CORRECTLY. THERE IS A REMAINING BALANCE WHICH IS PENALTIES AND INTEREST. THE PAYMENT WAS REMITTED LATE. THE TAX PREPARE WILL BE NOTIFIED OF THE CURRENT STATUS OF THE ACCOUNT.</p> <p>A TELEPHONE CALL (8/13/21) HAS BEEN PLACED OUT TO THE TAX PREPARER EXPLAINING THAT THE PAYMENT HAS BEEN MOVED AND APPLIED CORRECTLY. THERE IS A REMAINING AMOUNT DUE WHICH IS PENALTIES AND INTEREST. IT WAS EXPLAINED THAT A LETTER EXPLAINING THE SAME INFORMATION WITH BE RECEIVED SHORTLY BY THE TAXPAYER. THE PREPARER SAYS THAT THE TAXPAYER WILL BE NOTIFIED AND A DETERMINATION WILL BE MADE HAS TO WHETHER THE PENALTIES WILL BE CONTESTED. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-1031 | THIS OFFICE RECEIVED THE ELECTRONIC REV-556 FROM THE TAXPAYER QUESTIONING THE 2020 REFUND. PER REVIEW ZERO RETURN FILED WITH THE STATE. TP MAY BE LOOKING FOR FEDRAL REFUND, WILL INQUIRE.  | EMAILED TAXPAYER TO ADVISE OF PHONE TO THE IRS ADVOCATE UNIT.  |
| 2021-1032 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER LOOKING TO DISPUTE HIS DIVIDENDS THAT WERE RAISED AND NOT SURE WHERE TO SEND IT. TAXPAYER WILL HAVE HIS CPA SEND THE INFORMATION TO ME AND I WILL THEN HAVE SOMEONE IN THE PROCESSING AREA TAKE A LOOK.   | BIT ADJUSTED THE INCOME BACK TO THE ORIGINAL AND THE CPA WAS NOTIFIED OF THE ADDITIONAL REFUND THAT WAS SENT OUT.  |
| 2021-1033 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO SETTING UP A PAYMENT PLAN FOR MULTIPLE SALES TAX PERIODS.  | I REACHED OUT TO A MANAGER IN THE COLLECTIONS DEPARTMENT AND THEY GOT IN TOUCH WITH THE CPA TO GO FORWARD AND SEE WHAT CAN BE DONE.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1034 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER AND THEIR CPA IN RESPONSE TO A LIEN FILED AGAINST THE TAXPAYERS. A REVIEW OF THE ACCOUNT SHOWS THAT THE OUTSTANDING BALANCE IS THE RESULT OF AN ADJUSTMENT TO INCREASE THE INTEREST INCOME BASED ON 1099R DISTRIBUTION 4D ISSUED TO MR. TAXPAYER. MR. TAXPAYER PURCHASES THE ANNUITY FROM THE BROKERAGE FIRM AFTER HIS BROTHER EXPERIENCED FINANCIAL HARDSHIP. THE TAXPAYERS AND CPA DISAGREE WITH THE ADJUSTMENT BECAUSE THE TAXPAYERS AND CPA SAY THAT THE ANNUITY WAS SOLD AT A LOSS AND IN ADDITIONAL IT IS NOT TAXABLE FOR FEDERAL PURPOSES. THERE IS RECORD OF CORRESPONDENCE BEING SUBMITTED BUT THE ANNUITY HAS STILL BEEN DEEMED TAXABLE BY THE DEPARTMENT.</p> | <p>IT WAS EXPLAINED THAT A REQUEST WOULD BE SENT FROM THE ADVOCATE OFFICE ASKING FOR THE ACCOUNT TO BE REVIEWED TO DETERMINE IF THE PREVIOUS ADJUSTMENT IS CORRECT. THE CPA ALSO FORWARDED A COPY OF THE TAXPAYERS' FEDERAL RETURN TO THIS OFFICE.</p> <p>THE EMAIL AND REQUEST TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT ON (8/4/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE 1099R DISTRIBUTION HAS BEEN REMOVED AS IT IS NOT TAXABLE. THE ADJUSTMENT MADE BY THE PREVIOUS EXAMINER WAS INCORRECT. IT HAS ALSO BEEN DETERMINED THAT THE LIEN BY THE DEPARTMENT WAS DONE SO IN ERROR. AN EMAIL WILL BE SENT TO THE LIENS DIVISION ASKING FOR THE LIEN TO BE SATISFIED AS SUCH. BOTH MR. TAXPAYER AND THE CPA HAVE BEEN NOTIFIED THAT THE PREVIOUS ADJUSTMENT WAS INCORRECT AND THAT THE 1099 HAS BEEN REMOVED.</p> <p>AN EMAIL (8/13/21) HAS BEEN SENT TO THE LIENS DIVISION ASKING FOR THE LIEN TO BE 'SATISFIED IN ERROR' DUE TO AN INCORRECT ADJUSTMENT MADE BY AN EXAMINER IN THE BUREAU OF INDIVIDUAL TAXES. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM LIENS, THE LIEN FILE AGAINST THE TAXPAYERS HAVE BEEN "SATISFIED IN ERROR". BOTH MR. TAXPAYER AND THE CPA HAVE BEEN NOTIFIED THAT THE PA-40 RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURES. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1035 | <p>THE OFFICE RECEIVED BOTH A TELEPHONE CALL AND EMAIL FROM THE TAXPAYER'S TAX PREPARER REGARDING THE REFUND REQUESTED ON THE PA INCOME TAX RETURN. THE REFUND REQUEST IS THE PA WITHHOLDING AMOUNT. THE PREPARER SAYS THAT THE REFUND IS NEEDED TO PAY THE LIABILITY CALCULATED ON THE RESIDENT TAX RETURN. THE PREPARER GOES ON TO SAY THAT THE TAXPAYER IS A SC RESIDENT WHO'S EMPLOYER INCORRECTLY WITHHELD PA TAX WITHHOLDING. THE TAXPAYER DOES NOT WORK OR DID ANY WORK IN THE STATE. SHE ONLY WORKED IN NY AND SC. A REVIEW OF THE TAX RETURN AND ACCOUNT SHOWS THAT NO REFUND HAS BEEN ISSUED BECAUSE THE SYSTEM PLACED THE PA WAGES ON THE RETURN MAKING IT EQUAL.</p> | <p>IT WAS EXPLAINED TO THE TAX PREPARER THAT THE DEPARTMENT WOULD NEED DOCUMENTATION VERIFYING THAT THE PA TAXES WERE WITHHELD IN ERROR AND THAT NO WORK WAS PERFORMED IN PA. THE PREPARER FORWARDED A COPY OF BOTH THE TAXPAYER'S SC AND NY TAX RETURN. THIS INFORMATION IS INSUFFICIENT. THE PREPARER WILL BE NOTIFIED THAT ADDITIONAL DOCUMENTATION IS NEEDED.</p> <p>THE EMAIL TO THE TAX PREPARER NOTIFYING THAT THE PVIOUS INFORMATION IS INSUFFICIENT IS BEING SENT (8/13/21). IT HAS BEEN STATED THAT THE DEPARTMENT NEEDS TO RECEIVE AN EMPLOYER LETTER EXPLAINING WHY PA WITHHOLDINGS WERE WITHHELD AND WHERE THE TAXPAYER PERFORMED HER WORK DUTIES. THE OFFICE WILL AWAIT A REPLY.</p> <p>AN EMPLOYER LETTER HAS BEEN RECEIVED FROM THE TAXPAYER. IT ALONG WITH THE PREVIOUSLY SUBMITTED INFORMATION WILL BE FORWARDED TO THE BUREAU TAXES FOR REVIEW AND PROCESSING.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF THE TAX PREPARER RESPONDING TO THE EMAIL OR ANYTHING ADDITIONAL BEING SUBMITTED TO THIS OFFICE OR THE DEPARTMENT. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYER AND PREPARER IF A RESPONSE OR TELEPHONE CALL IS RECEIVED AGAIN.</p> <p>TWO EMAILS HAVE BEEN RECEIVED. ONE FROM THE TAXPAYER AND OTHER FROM THE TAX PREPARER SEEKING A STATUS UPDATE BECAUSE THE REQUESTED REFUND HAS BEEN RECEIVED. A REPLY (9/7/21) HAS BEEN SENT WITH A COPY OF THE EMAIL THAT WAS PREVIOUSLY SENT ALONG WITH EXPLAINING THE ADDITIONAL INFORMATION THAT IS NEEDED TO POSSIBLY PROCESS THE REQUESTED REFUND. THIS OFFICE WILL AWAIT A REPLY.</p> <p>VP - BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.</p> |
| 2021-1036 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A REFUND THAT WAS FILED BACK IN MARCH, STILL SAYING THAT IT WOULD BE 12-16 WEEKS.</p>   | <p>I LET THE TAXPAYER KNOW THE REFUND WOULD BE IN HIS ACCOUNT IN 2-3 WEEKS AND WE ARE AWARE OF AN ISSUE WE ARE HAVING ON THE WEBSITE.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1037 | <p>THIS OFFICE RECEIVED A TELEPHONE FROM MR. TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYER SAYS THAT A REFUND IS BEING REQUESTED BECAUSE HE AND HIS SPOUSE WERE PART-YEAR PA &amp; PART-YEAR NJ RESIDENT. AFTER MOVING TO NJ, THEY BOTH REMAIN WITH THE SAME EMPLOYERS AND THE EMPLOYERS CONTINUE TO WITHHOLD PA TAXES. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN AND REFUND ARE STILL UNDER REVIEW. THE W-2 WITHHOLDING IS WAITING TO BE VERIFIED.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT THE RETURN AND REFUND ARE STILL UNDER REVIEW. AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED. MR. TAXPAYER WAS ASKED TO SUBMITTED A COPY OF THE RETURN SUBMITTED TO NJ. THE SIGNATURE AUTHORIZATION WAS RECEIVED BY EMAIL. THE SIGNATURE AUTHORIZATION WILL BE REVIEWED TO DETERMINE IF THE ACTUAL RETURN IS NEEDED.</p> <p>AN EMAIL (8/13/21) HAS BEEN SENT TO MR. TAXPAYER ASKING FOR A COPY OF THE ACTUAL NJ RESIDENT. AS STATED ABOVE, THE E-FILE AUTHORIZATION FORM WAS RECEIVED. ADDITIONALLY, THE W-2'S HAVE BEEN ASKED FOR. NO WAGE INFORMATION COULD BE FOUND FOR EITHER TAXPAYER IN THE REPOSITORY. THIS OFFICE WILL AWAIT A REPLY.</p> <p>A COPY OF THE NJ RESIDENT AND W-2'S WERE RECEIVED BY EMAIL (8/19/21). A REVIEW OF THE ACCOUNT THAT AN EXAMINER ADJUSTED THE RETURN TO MAKE IT EQUAL. AN EMAIL (8/24/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINE WHETHER THE SUBMITTED INFORMATION IS SUFFICIENT TO ADJUST THE RETURN TO THE ORIGINAL FIGURES AND PROCESS THE REFUND AS REQUESTED.</p> <p>AN EMAIL (8/25/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE NJ RESIDENT AND W-2'S. PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURES AND ACCEPTED AS FILED. THE REQUESTED REFUND SHOULD NOW BE RECEIVED BY THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1038 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. IN THE TAXPAYER REQUEST FOR ASSISTANCE, THE TAXPAYER SAYS THE FOLLOWING: "I MAILED IN BOTH MY 2018 &amp; 2017 TAX RETURN CERTIFIED MAIL BACK IN MAY OF 2020, 2 MONTHS AGO I RECEIVED MY 2018 TAX REFUND AND A LETTER ABOUT MY 2017 TAXES STATING THEY NEEDED MY SIGNATURE I SIGNED IT SENT IT BACK CERTIFIED AND I HAVE NOT HEARD OR RECEIVED ANYTHING BACK I'VE CALLED THE IRS NUMEROUS TIMES AND THE CANT TELL ME ANY THING I'VE BEEN WAITING ON MY 2017 RETURN FOR A YEAR AND 4 MONTHS CAN YOU PLEASE HELP ME?". THIS OFFICE CAN ONLY PROVIDE LIMITED ASSISTANCE TO THE TAXPAYER. THIS BECAUSE PA ADVOCATE OFFICE IS ONLY IS ABLE TO ASSIST TAXPAYERS WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE APPEARS TO BE NO PA-40 RETURNS RECEIVED BY THE DEPARTMENT FOR THE TAX YEARS IN QUESTION.</p> | <p>A TELEPHONE CALL (8/4/21) WAS PLACED OUT TO THE TAXPAYER IN ATTEMPT TO NOTIFY HER THAT THE REV-556 HAD BEEN RECEIVED BY THE OFFICE. THE OFFICE WAS UNABLE TO SPEAK WITH THE TAXPAYER OR LEFT A VOICEMAIL. AS EXPLAINED ABOVE, THIS TAXPAYER IS CONTACTING THE INCORRECT ADVOCATE OFFICE FOR ASSISTANCE.</p> <p>A SECOND ATTEMPT HAS BEEN MADE (9/1/21) TO SPEAK WITH THE TAXPAYER. THE TELEPHONE RANG AND AGAIN A VOICEMAIL WAS UNABLE TO BE LEFT. THIS CASE IS BEING ADMINISTRATIVE CLOSED AS THERE IS LITTLE ASSISTANCE THAT CAN BE PROVIDED TO THIS TAXPAYER.</p> |
| 2021-1039 | <p>THIS OFFICE RECEIVED THE REV-556 FROM THE TAXPAYER QUESTIONING THE REFUND FOR TAX YEAR 2019. WILL REVIEW AND EMAIL WITH FINDINGS.</p>   | <p>SENT EMAIL TO TAXPAYER ADVISING REFUND APPROVED 08/10/21.</p>  |
| 2021-1040 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENTS 2020 REFUND.</p>  | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1041 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A LETTER SENT BY THE DEPARTMENT'S FRAUD DETECTION AND ANALYSIS UNIT. MR. TAXPAYER WANTED TO KNOW IF THE NOTICE WAS LEGITIMATE AND ACTUALLY SENT BY THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT A LETTER HAS BEEN SENT. THE TAXPAYERS FILED THE INCOME TAX RETURN REQUESTING A REFUND AFTER REPORTING UNREIMBURSED EXPENSES. AN ADJUSTMENT HAS BEEN MADE TO DENY A PORTION OF THE EXPENSES. AS A RESULT, THE OVERPAYMENT HAS BEEN LOWERED. AN ID VERIFICATION QUIZ LETTER WAS INITIALLY SENT WITH THE QUIZ BEING TAKEN BUT FAILED. NOW ID DOCUMENTS NEED TO BE SENT IN BEFORE THE REFUND CAN BE ISSUED.</p>  | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT THE LETTER IS LEGITIMATE AND REAL. MR. TAXPAYER STATED THAT HE WILL RESPOND WITH THE REQUESTED INFORMATION. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1042 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE REPRESENTATIVE OF THE ABOVE TRUST REGARDING THE PROCESSING OF THE PA-41 FIDUCIARY INCOME TAX RETURN. THE REPRESENTATIVE SAYS THAT A REFUND HAS BEEN REQUESTED ON THE RETURN BUT NOTHING HAS BEEN RECEIVED. NO REFUND HAS BEEN RECEIVED NOR IS THERE A LETTER EXPLAINING WHETHER IS AN UNRESOLVED ISSUE. A REVIEW OF THE ACCOUNT AND RETURN SHOWS THAT THE OVERPAYMENT IS STILL UNDER REVIEW. THE WITHHOLDING IS WAITING TO BE VERIFIED.</p>  | <p>IT WAS EXPLAINED THAT THE RETURN IS STILL UNDER REVIEW. AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PA-41 TO BE PROCESSED AS NECESSARY.</p> <p>AN EMAIL (8/13/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND PROCESS AND RETURN IF POSSIBLE. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN PROCESSED BECAUSE THE WITHHOLDINGS HAVE BEEN ABLE TO BE VERIFIED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TRUST. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p>   |
| 2021-1043 | <p>A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE REFUND IS THAT OF THE PA WITHHOLDING. MR. TAXPAYER SAYS THAT HE WAS ACTIVE DUTY MILITARY STATIONED IN GA. A REVIEW OF THE OF THE ACCOUNT SHOWS THAT THE RETURN AND REFUND HAVE BEEN EXAMINED. THE EXAMINER ASKED THAT MILITARY ORDER BE SUBMITTED TO THE DEPARTMENT TO VERIFY THE ACTIVE DUTY STATUS. MR. TAXPAYER THAT HE HAS BEEN STATION AT THE SAME LOCATION FOR THE PREVIOUS NUMBER OF YEARS. HE LEFT THE MILITARY AT THE END OF THE YEAR AND MOVED TO VA. BASED ON THE INFORMATION IT APPEARS THAT THE ORDERS ARE BEING REQUESTED A DIFFERENT ADDRESS IS LISTED ON THE RETURN.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT AN EMAIL REQUEST WILL BE SENT BUREAU OF INDIVIDUAL ASKING THAT THE PREVIOUSLY SUBMITTED INFORMATION BE REVIEWED. IT WAS ALSO ASKED THAT MR. TAXPAYER SUBMITTED HIS DD-214 (MILITARY SERVICE RECORD) TO SHOW HIS YEARS OF SERVICE. THE DD-214 HAS BEEN RECEIVED BY EMAIL.</p> <p>AN EMAIL (8/13/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE RETURN, REFUND AND ADDITIONAL INFORMATION SUBMITTED TO THIS OFFICE. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM THE RESPONSE FROM BIT, THE INFORMATION SUBMITTED WAS SUFFICIENT TO VERIFY THE TAXPAYER'S ACTIVE DUTY STATUS AND PROCESS THE REQUESTED REFUND. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER BY DIRECT DEPOSIT. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1044 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A BILLING NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT NOTICE IS CONFUSING BECAUSE A REFUND WAS REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT THE CURRENT LIABILITY IS THE RESULT OF AN ADJUSTMENT TO DECREASE THE PA WITHHOLDING AMOUNT. THE NOTE STATES THAT UNEMPLOYMENT TAX WITHHOLDING WAS BEING CLAIMED ON THE RETURN. PA DOES NOT TAX UNEMPLOYMENT COMPENSATION. THEREFORE THE WITHHOLDING IS FEDERAL WITHHOLDINGS. WHILE THE WITHHOLDINGS WERE REMOVED THE COMPENSATION WAS NOT.</p>  | <p>THE REASON FOR THE LIABILITY AND NOTICE WAS EXPLAINED TO THE TAXPAYER. IT WAS STATED THAT AN ERROR WAS MADE WHEN CALCULATING THE TAXABLE INCOME AND PA WITHHOLDING. UNEMPLOYMENT COMPENSATION IS NOT TAXABLE. IT IS UNKNOWN WHY THE WITHHOLDING WAS REMOVED BUT THE NOT THE COMPENSATION. IT WAS EXPLAINED THAT AN EMAIL REQUEST WOULD BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO BE REVIEWED AGAIN. THE TAXPAYER WAS ASKED TO A COPY OF BOTH HER W-2 AND 1099-UC TO THIS OFFICE. THE INFORMATION HAS BEEN RECEIVED BY EMAIL. AN EMAIL AND TELEPHONE CALL (8/4/21) WAS RECEIVED FROM THE TAXPAYER ATTEMPTING TO CONFIRM RECEIPT. IT WAS ADVISE BY TELEPHONE THAT THE INFORMATION WAS RECEIVED.</p> <p>AN EMAIL (8/16/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND INFORMATION FOR POSSIBLE ADJUSTMENT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE UNEMPLOYMENT COMPENSATION HAS BEEN REMOVED FROM THE PA-40 RETURN. THE LIABILITY IS NOW REVERSED AND THE RETURN IS EQUAL. NO REFUND IS BEING ISSUED. A TELEPHONE CALL (8/18/21) TO THE TAXPAYER EXPLAINING THE NECESSARY ADJUSTMENTS HAVE BEEN MADE TO THE ACCOUNT. THERE APPEAR TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-1045 | <p>THIS RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER STATED THAT THE NOTICE WAS SLIGHTLY CONFUSING. THE NOTICE IS REQUESTING DOCUMENTATION VERIFYING ACTIVE DUTY MILITARY SERVICE OUTSIDE OF PA. HOWEVER MR. TAXPAYER SAYS THAT HE AND HIS SPOUSE ARE OH RESIDENTS. HE HAS BEEN ORDERED TO ACTIVE DUTY SERVICE IN PA AND HIS SPOUSE IS IN PA TO BE WITH HIM. THE PA ADDRESS USED ON THE INCOME TAX RETURN AND LISTED ON HIS WIFE'S W-2 IS THE RESIDENCE THEY ARE CURRENTLY AT AND FOR MAILING PURPOSES. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND OF HER WITHHOLDINGS WAS BEING REQUESTED UNDER THE MILITARY SPOUSE RESIDENCY RELIEF ACT (MSRRA). UNDER THE ACT, HER PA INCOME IS NOT TAXABLE AND SHE IS ALLOWED TO REQUEST A REFUND. THE EXAMINER ADDED HER WAGES TO THE RETURN MAKING IT EQUAL.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT HE SHOULD RESPOND TO THE NOTICE WITH A COPY OF HIS MILITARY ORDER SHOWING THAT HE HAS BEEN ORDER TO PA ALONG WITH THEIR IDS/DRIVER'S LICENSES VERIFY OH RESIDENCY. MR. TAXPAYER STATED THAT THE INFORMATION WILL BE SENT TO THE ADDRESS LISTED ON THE NOTICE. THERE IS NO OTHER ASSISTANCE BEING REQUEST AT THIS TIME. CLOSING CASE.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1046 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYER SAYS THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND IS BEING CALCULATED AFTER CLAIMING UNREIMBURSED EXPENSES. NOTES ON THE SYSTEM GO ON TO SAY THAT THE W-2 WITHHOLDING IS AWAITING VERIFICATION. THERE APPEARS TO BE NO ADDITIONAL INFORMATION BEING REQUESTED AT THIS TIME.</p>   | <p>IT WAS EXPLAINED TO THE TAXPAYER THE TAX RETURN AND REFUND ARE STILL UNDER REVIEW. THERE APPEARS TO BE NO ADDITIONAL INFORMATION BEING REQUESTED AT THIS TIME. AN EMAIL REQUEST WITH BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE REVIEWED AND PROCESSED IF ABLE.</p> <p>PER THE RESPONSE FROM BIT, THE WITHHOLDINGS LISTED ON THE RETURN HAVE BEEN VERIFIED USING THE W-2 REPOSITORY AND CORRESPONDENCE SUBMITTED FOR A PREVIOUS TAX YEAR. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE.</p>   |
| 2021-1047 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT NOTHING HAS BEEN RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND WAS REQUESTED AFTER COMPLETING A SCHEDULE SP FOR TAX FORGIVENESS LISTING THREE DEPENDENTS. A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS YET TO BE ISSUED BECAUSE THE FRAUD DETECTION AND ANALYSIS UNIT SENT A ID VERIFICATION NOTICE TO VERIFY THAT SHE IS THE INDIVIDUAL WHO FILED THE RETURN AND REQUESTED THE REFUND. IT DOES NOT APPEAR THAT THE VERIFICATION HAS BEEN COMPLETED.</p>  | <p>AFTER EXPLAINING THAT THE REFUND HAS YET TO BE RECEIVED BECAUSE HER IDENTIFY HAD YET TO BE VERIFIED, THE TAXPAYER STATED THAT SHE DOES NOT REMEMBER RECEIVING A LETTER FROM FDAU. IT WAS STATED THAT THIS OFFICE WILL SEND A COPY OF THE LETTER TO HER. THE TAXPAYER STATED THAT SHE WILL FOLLOW THE INSTRUCTIONS LISTED UPON ITS RECEIPT.</p> <p>THE COPY OF THE ID VERIFICATION LETTER WAS MAILED TO THE TAXPAYER. A REVIEW OF THE ACCOUNT SHOWS THAT THE VERIFICATION WAS SUCCESSFULLY COMPLETED WITH THE REFUND BEING PROCESSED. HOWEVER THE AMOUNT OFFSET TO BE APPLIED TO AN OUTSTANDING COURT BALANCE. THEREFORE WAS NOT RECEIVED BY THE TAXPAYER. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THIS TAXPAYER. CLOSING CASE.</p> |
| 2021-1048 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT BEING ABLE TO GET A HOLD OF THE SALES TAX AREA IN ORDER TO RENEW HER LICENSE.</p>   | <p>I GOT IN TOUCH WITH A MANAGER AND THEY WILL REACH OUT TO THE TAXPAYER IN ORDER TO HELP THEM OUT.</p>  |
| 2021-1049 | <p>THIS OFFICE RECEIVED A TELEPHONE FROM AN INDIVIDUAL IDENTIFY HERSELF AS THE TAXPAYER'S MOTHER. SHE STATED THAT SHE WAS CALLING ON THE TAXPAYER'S BEHALF BECAUSE THE TAXPAYER HAS BOTH SPEECH AND HEARING CONCERNS. THE MOTHER CALLED INQUIRING ABOUT THE STATUS OF THE REQUESTED REFUND BECAUSE SHE SAID THAT NOTHING HAS YET TO BE RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT THE FRAUD DETECTION AND ANALYSIS UNIT HAS SENT A LETTER ASKING THE TAXPAYER TO VERIFY HIS IDENTITY. THE MOTHER SAID THAT SHE HAS NO RECORD OF ANYTHING BEING RECEIVED BUT WOULD NOT DENY THAT ONE WAS SENT. A FURTHER REVIEW SHOWS THAT THE VERIFICATION HAS BEEN ATTEMPTED BUT FAILED. IT ALSO APPEARS THAT THE REFUND WAS CALCULATED INCORRECTLY. THE FEDERAL TAX WITHHOLDINGS NOT THE STATE ARE LISTED ON THE PA-40 RETURN.</p> | <p>AFTER EXPLAINING WHY THE NO REFUND HAS BEEN ISSUED BY THE DEPARTMENT, IT WAS STATED THAT A COPY OF THE ID VERIFICATION LETTER COULD BE SENT SO THAT THE VERIFICATION CAN BE COMPLETED. A FURTHER REVIEW SHOWS THAT THE VERIFICATION HAS BEEN ATTEMPTED BUT FAILED.</p> <p>A COPY OF BOTH FDAU LETTERS HAVE BEEN MAILED TO THE TAXPAYER AND MOTHER. BASED ON THE FAILED VERIFICATION ATTEMPT AND SECOND LETTER, ID DOCUMENTS WILL NEED TO BE SUBMITTED BEFORE THE REFUND CAN CONTINUE PROCESSING. IT IS UNKNOWN WHETHER THE DOCUMENTS HAVE BEEN RECEIVED AND/OR ARE IN THE PROCESS OF BEING SENT TO THE DEPARTMENT. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER AND HIS MOTHER. CLOSING CASE.</p>                          |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1050 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE CPA SAYS THAT A RESPONSE HAD PREVIOUSLY BEEN SENT IN AFTER THE DEPARTMENT SENT A NOTICE ASKING FOR ADDITIONAL INFORMATION TO VERIFY THE EDUCATIONAL IMPROVEMENT TAX CREDIT. NOTES ON THE SYSTEM SHOW THAT THE INFORMATION HAS BEEN DETERMINED TO BE INSUFFICIENT. THE REV-1123 IS NEEDED AND BEING ASKED TO BE SUBMITTED.   | IT WAS EXPLAINED TO THE CPA THAT THE INFORMATION PREVIOUSLY SUBMITTED HAS BEEN DEEMED INSUFFICIENT. THE DEPARTMENT IS REQUESTING A COPY OF THE REV-1123. IT WAS STATED THAT THE 1123 COULD BE SENT TO THE ADVOCATE OFFICE. THE EMAIL ADDRESS WAS PROVIDED. THE REV-1123 WAS RECEIVED. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE 1123 TO BE REVIEWED TO DETERMINE IF THE CREDIT CAN BE VERIFIED. BEFORE AN EMAIL REQUEST COULD BE SENT TO BIT, NOTES ON THE SYSTEM SHOW THAT THE ACCOUNT HAS BEEN REVIEWED AGAIN WITH THE CREDIT BEING VERIFIED. THE CPA HAS BEEN NOTIFIED BY EMAIL. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE. |
| 2021-1051 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS 2020 RETURN DUE TO FINANCIAL HARDSHIP. WILL SEND MESSAGE TO BIT TO EXPEDITE.   | EMAIL TAXPAYER ADVISING REFUND APPROVED 08/13/21, ALLOW 2-3 WEEKS.  |
| 2021-1052 | THIS OFFICE RECEIVED FROM THE CPA QUESTIONING THE STATUS OF THE AMD 2019 RETURN. ADVISED PENDING, WILL REQUEST AN EXPEDITE.   | ADVISED CPA 2019 RETURN PROCESSED W/ REFUND APPROVED 08/09/21.  |
| 2021-1053 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE NOTICE ADVISES OF AN UNPAID OUTSTANDING LIABILITY. MRS. TAXPAYER WENT ON TO SAY THAT AFTER REVIEWING THE INCOME TAX RETURN, IT APPEARS THAT THE INTEREST INCOME HAD BEEN INCORRECTLY ENTERED. A REVIEW OF THE ACTUAL INCOME TAX RETURN APPEARS TO SHOW AN ENCODING ERROR. THE RETURN HAD BEEN COMPLETED LISTING THE DOLLARS AND CENTS NOT WHOLE NUMBERS. THE INTEREST HAS INCORRECTLY BEEN INPUTTED AS THOUSANDS OF DOLLARS. | IT WAS EXPLAINED TO MRS. TAXPAYER THAT THE LIABILITY APPEARS TO BE THE RESULT OF AN ENCODING ERROR. THE ERROR CAN BE CORRECTED. AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE ADJUSTED ACCORDINGLY.<br><br>AS STATED ABOVE, IT HAD BEEN THE INTENTION OF THIS OFFICE TO SEND AN EMAIL REQUEST TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ENCODING ERROR TO BE CORRECT. HOWEVER A REVIEW OF THE ACCOUNT SHOWS THAT A PETITION IS CURRENTLY BEFORE THE BOARD OF APPEALS. THIS OFFICE DOES NOT HAVE ABILITY OR AUTHORITY TO OVERRIDE ANY POTENTIAL BOARD DECISION. THEREFORE THIS CASE IS BEING CLOSED.  |
| 2021-1054 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT'S 2020 REFUND NOT RECEIVED YET.   | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WAS APPROVED AND WILL BE DIRECT DEPOSITED INTO THE TAXPAYERS ACCOUNT IN THE NEXT COUPLE WEEKS.  |
| 2021-1055 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT NOT RECEIVING THEIR 2020 REFUND YET.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE DIRECT DEPOSITED INTO THE TAXPAYERS ACCOUNT IN THE NEXT COUPLE WEEKS.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1056 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE TAX MANAGER QUESTIONING THE REFUND FROM TAX YEAR 2012.   | EMAILED CPA ADVISING RECORDS FOR TAX YEAR 2012 ARE NO LONGER AVAILABLE.  |
| 2021-1057 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REQUEST REFUND. A REVIEW OF THE ACCOUNT APPEARS TOO SHOW THAT THE TAXPAYER IS INQUIRING ABOUT A REFUND REQUESTING ON THE FEDERAL RETURN. THIS IS BECAUSE THE PA INCOME TAX RETURN HAS BEEN FILED REPORTING A LIABILITY. THE LIABILITY IS THE RESULT OF DIVIDEND AND CAPITAL GAINS INCOME. NO RECORD COULD BE FOUND OF THE TAXPAYER REMITTING ESTIMATED PAYMENTS TO THE DEPARTMENT OR PAYING THE BALANCE CALCULATED ON THE RETURN. THERE IS AN UNRESOLVED LIABILITY FOR A PREVIOUS TAX YEAR. | AFTER I WAS EXPLAINED THAT THE PA INCOME TAX RETURN HAD BEEN FILED REPORTING A LIABILITY, THE TAXPAYER STATED THAT SHE CALLED THE DEPARTMENT IN ERROR BECAUSE SHE WAS INQUIRING ABOUT THE REFUND REQUESTED ON THE FEDERAL RETURN THE BALANCE AS OF (7/26/21) WAS PROVIDED ALONG WITH NUMBERS TO CONTACT THE FEDERAL ADVOCATE OFFICE. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.   |
| 2021-1058 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE LIABILITY SHOWING IS INCORRECT. HE ALSO STATED THAT HE IS CONFUSED BY THE NOTICE. THIS IS BECAUSE CORRESPONDENCE (COPIES OF CANCELLED CHECKS) HAVE BEEN SUBMITTED TO VERIFY THE AMOUNT OF ESTIMATED PAYMENT REMITTED FOR THE PREVIOUS YEAR. THE LIABILITY IN THE CURRENT YEAR APPEAR TO BE THE RESULT OF THE ADJUSTMENT MADE IN THE PREVIOUS YEAR.   | <p>AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THAT THE CORRESPONDENCE BE REVIEWED.</p> <p>THE EMAIL REQUEST HAS BEEN SENT ON (8/16/21). PER THE RESPONSE FROM BIT, THE MISSING PAYMENTS HAVE NOW BEEN CREDITED TO THE ACCOUNT. THE PAYMENTS WERE ORIGINALLY APPLIED TO AN INCORRECT ACCOUNT. ONCE THE TAX YEAR RE-PROCESSES, THE MOST RECENT TAX YEAR WILL BE REVIEWED FOR POSSIBLE ADJUSTMENT.</p> <p>PER THE RESPONSE FROM BIT, THE ESTIMATED PAYMENTS HAVE BEEN TRANSFERRED TO THE CORRECT ACCOUNT. THE TAX YEAR HAS BEEN PROCESSED WITH THE OVERPAYMENT MOVING FORWARD TO THE FOLLOWING YEAR AS A CARRY OVER CREDIT AS A REQUESTED. A FOLLOW-UP EMAIL WILL NOW BE SENT ASKING FOR THE FOLLOWING YEAR TO BE PROCESSED. THE FOLLOW-UP EMAIL IS BEING SENT ON (10/22/21).</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE FOLLOWING YEAR HAS BEEN PROCESSED. A OVERPAYMENT HAS BEEN CALCULATED BY BOTH THE DEPARTMENT AND TAXPAYERS. THE TAXPAYERS REQUESTED THAT THE OVERPAYMENT BE MOVED FORWARD TO THE NEXT YEAR. THE CREDIT HAS PROCESSED. A REFUND WILL ALSO BE RECEIVED BY THE TAXPAYERS WHICH IS INTEREST BEING PAID ON THE OVERPAYMENT DUE TO THE TIME THAT THE DEPARTMENT IS PROCESSING THE TAX RETURN. THE DEPARTMENT MUST ISSUE INTEREST AS A REFUND. IT CAN NOT BE USED AS A CARRY FORWARD CREDIT. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT REFUND HAS BEEN ISSUED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1059 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THEIR CLIENTS 2020 RETURN NOT BEING PROCESSED YET.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED OF THE SMALLER REFUND BECAUSE OF A COUPLE ADJUSTMENTS ON THE ACCOUNT.  |
| 2021-1060 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THEIR CLIENTS 2020 RETURN NOT YET PROCESSED.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED HER CLIENT WILL RECEIVE IT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1061 | THIS OFFICE RECEIVED THE REV-8857 INNOCENT SPOUSE RELIEF PACKET FROM THE TAXPAYER REQUESTING SEPARATION OF LIABILITY FOR TAX YEAR 2018. WILL REVIEW THEN CONTACT THE TAXPAYER WITH FINDINGS.  | IS RELIEF DENIED, 1099 MISC INCOME FOUND UNDER REQUESTING SPOUSE'S SSN FOR TAX YEAR 2018 THROUGH A HOME HEALTH AGENCY.  |
| 2021-1062 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER THAT SHE DID NOT RECEIVE HER REFUND.  | I LET THE TAXPAYER KNOW THE REFUND WAS DIRECT DEPOSITED ABOUT 2 MONTHS BACK. TAXPAYER SAID SHE WILL CHECK HER BANK ACCOUNT AND CALL BACK IF IT IS NOT THERE.  |
| 2021-1063 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA INQUIRING ABOUT AN UNSOLVED LIABILITY SHOWING ON THE ACCOUNT. A REVIEW OF THE ACCOUNT SHOWS THAT THERE ARE NO BALANCES. IT APPEARS THAT A PAYMENT HAS BEEN RECENTLY REMITTED THAT SATISFIED THE BALANCE. THERE ARE NOTES ON THE SYSTEM THAT STATE THAT MR. TAXPAYER IS CONCERNED ABOUT MAINTAINING OR OBTAINING A CLEARANCE LICENSE. THE CPA ALSO INQUIRED ABOUT AN AMENDED INCOME TAX RETURN AND WHETHER IT HAS BEEN REVIEWED AND PROCESSED. | IT WAS EXPLAINED TO THE CPA THAT THERE ARE CURRENTLY NO OUTSTANDING BALANCES AS A PAYMENT HAS RECENTLY REMITTED THAT PAID THE LIABILITY. THE TAX YEAR THAT THE AMENDED RETURN WAS SUPPOSEDLY FILED. IT COULD NOT BE DETERMINED WHETHER OR NOT ANY AMENDED HAS BEEN RECEIVED BY THE DEPARTMENT. THE ACCOUNT WILL BE REVIEWED FURTHER FOR A DETERMINATION.<br><br>AS OF (8/16/21), NO RECORD OF AN AMENDED PA-40 RETURN BEING RECEIVED BY THE DEPARTMENT. THEREFORE THIS CASE IS BEING ADMINISTRATIVE CLOSED. THIS OFFICE WILL ATTEMPT TO ASSIST THE CPA AND TAXPAYERS IF A RETURN CALL IS RECEIVED.        |
| 2021-1064 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. A REVIEW OF THE RETURN SHOWS THE REFUND IS THE RESULT OF THE AMOUNT OF ESTIMATED PAYMENT MADE. THE TAXPAYER THAT THE PAYMENTS MADE ARE SO MUCH BECAUSE HER TAX PREPARER ADVISED THAT HER U.S. TREASURY BONDS WOULD BE TAXABLE TO PA. THE TAX ADVICE IS INCORRECT.                                    | AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF THE RETURN CAN BE REVIEWED AND PROCESSED IF ABLE.<br><br>THE EMAIL REQUEST TO BIT IS BEING SENT ON (8/16/21). THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE RETURN AND REFUND HAVE BEEN PROCESSED AS FILED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN DETERMINE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1065 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE REFUND IS BEING CALCULATED AFTER REPORTING UNREIMBURSED EXPENSES. THERE ALSO APPEARS TO BE A NOTE ON THE SYSTEM STATING THE WITHHOLDINGS ARE WAITING TO BE VERIFIED.   | <p>IT HAS BEEN EXPLAINED TO THE TAXPAYER THAT THE RETURN AND REFUND ARE STILL UNDER REVIEW. IT DOES NOT APPEAR THAT ADDITIONAL INFORMATION IS NEEDED AT THIS TIME. AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND PROCESS THE RETURN IF ABLE.</p> <p>THE RETURN AND REFUND WERE REVIEWED AND ACCEPTED BY BIT BEFORE AN EMAIL REQUEST COULD BE SENT ASKING FOR THE ACCOUNT TO BE REVIEWED. THE REFUND IS CURRENT IN A FRAUD MANAGER EVALUATION STATUS. AN EMAIL (8/16/21) HAS BEEN SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR THE STATUS TO BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM FDAU, THE MANGER EVALUATION HAS BEEN RELEASED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-1066 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. IT WAS EXPLAINED THAT THE RETURN AND REFUND ARE STILL UNDER REVIEW. THERE APPEARS TO BE NO ADDITIONAL INFORMATION BEING ASKED FOR AT THIS TIME. A REVIEW OF THE RETURN SHOWS THAT IT WAS FILED REPORTING INTEREST INCOME AND LISTING ESTIMATED PAYMENTS. AN ERROR WAS MADE ON THE RETURN. THE OVERPAYMENT HAS BEEN LISTED ON THE TAX DUE LINE. | <p>THE STATUS OF THE RETURN AND REVIEW WAS EXPLAINED TO MRS. TAXPAYER. AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND PROCESS IF ABLE.</p> <p>THE EMAIL TO BIT IS BEING SENT ON (8/17/21).THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN PROCESSED WITH THE REFUND BEING REQUESTED TO BE SENT TO THE TAXPAYERS. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p>   |
| 2021-1067 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAPXAYER QUESTIONING A NOTICE OF ASSESSMENT LETTER RECEIVED FROM THE DEPARTMENT CONTENDING THAT THE PAYMENT WAS RETURNED FROM THE BANK. WILL REVIEW THEN EMAIL WITH FINDINGS.   | SENT AN EMAIL TO THE TAXPAYERS ADVISING THAT THE 2020 RETURN HAS BEEN ACCEPTED ALONG WITH THE PAYMENT,   |
| 2021-1068 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYERS CPA IN REGARDS TO NOT RECEIVING THEIR 2019 REFUND.  | THE RETURN WAS REJECTED BY TREASURY AND A PIT SPECIALIST WILL NOW WORK THE CPA IN ORDER TO GET THE REQUESTED DOCUMENTATION.  |
| 2021-1069 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HIS 2020 REBATE YET.   | BIT PROCESSED THE ACCOUNT AND THE TAXPAYER HAS BEEN NOTIFIED THAT HIS REBATE WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1070 | THIS OFFICE RECEIVED BOTH A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. IN THE VOICEMAIL, THE TAXPAYER SAYS THAT THE LIABILITY SHOWING IS INCORRECT BECAUSE THE AMOUNT WAS PREVIOUSLY PAID. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT MULTIPLE PAYMENTS HAVE BEEN ATTEMPTED TO PAY THE LIABILITY CALCULATED ON THE INCOME TAX RETURN. A RETURN CALL (8/3/21) WAS PLACED OUT TO THE TAXPAYER. A REVIEW OF THE PAYMENT HISTORY WAS DONE DURING THE CALL, IT WAS ASKED IF A RETURN CALL COULD BE GIVEN TO ALLOW FOR TIME FOR REVIEW.          | AN EMAIL (8/6/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING IF SOMEONE COULD REVIEW THE PAYMENT HISTORY. PER THEIR RESPONSE, ELECTRONIC PAYMENTS ARE HANDLED BY A SEPARATE AREA OF THE DEPARTMENT HOWEVER FROM WHAT COULD BE DETERMINED, THERE IS STILL AN OUTSTANDING LIABILITY SHOWING BECAUSE THE INITIAL PAYMENT REMITTED WAS RETURN BACK TO THE BANKING INSTITUTION FOR INSUFFICIENT FUNDS. A RETURN CALL (8/6/21) WAS PLACED OUT TO THE TAXPAYER EXPLAINING THAT THE LIABILITY IS THE RESULT OF THE INITIAL PAYMENT BEING RETURNED TO BANK AS BAD. THE TAXPAYER SAID THAT ANOTHER PAYMENT WOULD BE REMITTED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.                 |
| 2021-1071 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONNG THE COC FOR 2018, 2019. WILL REVIEW AND CALL BACK WITH FINDINGS.  | LVM COC AND REFUNDS HAVE BEEN APPROVED 08/11/21.  |
| 2021-1072 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING A REVIEW OF THE 2019. COC NEVER CREDITED FROM 2018. WILL HAVE BIT TO REVIEW.   | LVM WITH CPA, REFUNDS APPROVED 08/11/21.  |
| 2021-1073 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO RK1 WITHHOLDING NOT BEING CREDITED TO TAX YEAR 2019 WHICH THEN AFFECTED THE CARRY OVER CREDIT IN TAX YEAR 2020.  | BIT REPROCESSED 2019 AND THEN 2020. THE REQUESTED CARRY OVER CREDIT IS IN TAX YEAR 2021 AS REQUESTED.   |
| 2021-1074 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REFUND FOR 2020. WILL SEND A MESSAGE TO BIT FOR REVIEW.  | LVM WITH TAXPAYER ADVISING REFUND APPROVED 08/11/21. WILL DIRECT DEPOSIT IN 2-3 WEEKS.  |
| 2021-1075 | THIS OFFICE RECEIVED MAIL IN REGARDS TO A SAFE DEPOSIT BOX ISSUE.  | I HAD AN INHERITANCE TAX MANAGER REACH OUT TO THE CPA AND THEY WILL WORK THE CASE FROM THERE.   |
| 2021-1076 | THIS OFFICE RECEIVED A FEDERAL FORM 911, REQUEST FOR TAXPAYER ADVOCATE SERVICE ASSISTANCE, BY FAX FROM MRS. TAXPAYER. MRS. TAXPAYER SAYS THE FOLLOWING ON THE FORM 911: "MY HUSBAND AND I FILED TAXES ON 4/7/21 THE REFUND AMOUNT OWED IS \$2,018 FROM FEDERAL \$8 STATE STILL HAVE NOT RECEIVED REFUND. THE REQUEST FOR TAXPAYER ADVOCATE SERVICE ASSISTANCE HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. SINCE MRS. TAXPAYER MENTIONED NOT RECEIVING THE REQUESTED STATE REFUND A REVIEW OF THE ACCOUNT WAS DONE. THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED BY DIRECT DEPOSIT. | THE FEDERAL FORM 911, REQUEST FOR TAXPAYER ADVOCATE SERVICE ASSISTANCE, WILL BE RETURNED TO THE TAXPAYERS SO THAT IT CAN BE FORWARDED TO THE FEDERAL ADVOCATE OFFICE. THE TAXPAYERS WILL ALSO BE ASKED TO CHECK THEIR BANK ACCOUNT RECORDS AS THE SYSTEM SHOWS THAT THE STATE REFUND HAS BEEN ISSUED AND NOT RETURNED TO THE DEPARTMENT.<br><br>THE LETTER BEING SENT TO THE RETURNING THE FEDERAL FORM 911, REQUEST FOR TAXPAYER ADVOCATE SERVICE ASSISTANCE, IS DATED (8/17/21). IT WAS ALSO STATED THAT THE PA STATE REFUND HAS ALREADY BEEN ISSUED. THE TAXPAYER CLAIMED ON THE FORM 911 THAT THEY HAVE NO RECORD OF RECEIVING IT. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1077 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER IN REGARDS TO A NOTICE ASKING TO SEND ADDITIONAL DOCUMENTATION ABOUT HIS CLAIMED UE EXPENSES.   | I EXPLAINED TO THE TAXPAYER WHAT HE NEEDS TO DO IN ORDER TO HAVE THE EXPENSES ACCEPTED. TAXPAYER WILL WORK ON THAT AND SEND THE APPROPRIATE DOCUMENTATION THROUGH THE NORMAL CHANNELS AS HE JUST RECEIVED A FIRST NOTICE THE OTHER DAY. IF THE TAXPAYER CHOOSES NOT TO GO THROUGH WITH IT, THE ACCOUNT IS A 0 BALANCE AND NOTHING ELSE NEEDS TO BE COMPLETED.   |
| 2021-1078 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO RECEIVING A REFUND THAT WAS DIFFERENT FROM WHAT WAS CLAIMED.   | I EXPLAINED ALL THE PAYMENTS WE HAD ON FILE MINUS THE LIABILITY WAS HOW THE DEPARTMENT OF REVENUE CAME UP WITH THE REFUND. AFTER GOING OVER THE FIGURES THE CPA ADMITTED THEY MADE A MISTAKE AND WAS IN AGREEMENT WITH THE CURRENT REFUND.  |
| 2021-1079 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN ASSESSMENT NOTICE HIS CLIENT RECEIVED.  | I EXPLAINED TO THE CPA THAT UNFORTUNATELY I CANNOT DO ANYTHING AS THE ACCOUNT WAS ASSESSED AND THE TWO OPTIONS WERE TO FILE AN APPEAL WITH THE BOARD OR TO PAY THE BALANCE DUE.   |
| 2021-1080 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE PA INCOME TAX RETURN. MR. TAXPAYER SAYS THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. A NOTICE WAS PREVIOUSLY SENT TO THE TAXPAYERS REQUESTING A COPY OF THE 1099R TO VERIFICATION THE PA WITHHOLDING CLAIMED ON THE RETURN. MR. TAXPAYER SAYS THAT A PREVIOUS REPRESENTATIVE HE SPOKE WITH WAS MEAN AND NOT HELPFUL. THE LATEST ADJUSTMENTS TO THE ACCOUNT WERE TO TAX THE DISTRIBUTION AND REMOVE THE WITHHOLDINGS. | <p>MR. TAXPAYER ASKED WHETHER THE COPY THE OF THE 1099R COULD BE VIEWED. IT WAS STATED NO BUT THIS OFFICE IS UNSURE HOW LONG IT IS FOR CORRESPONDENCE TO BE ABLE TO BE VIEWED BY THE WHOLE DEPARTMENT. A CONTINUED REVIEW OF THE ACCOUNT SHOWS THE 1099R INFORMATION IS PRESENT IN THE W-2 REPOSITORY. NO REQUEST SHOULD HAVE BEEN MADE. IT WAS STATED THAT 1099R DISTRIBUTION CODE 2 MAY BE TAXABLE. MR. TAXPAYER SAID THAT THE DISTRIBUTION WAS TAKEN EARLY. IT WAS STATED THAT HE COULD SPEAK PLAN ADMINISTRATOR TO DETERMINE IF IT IS PIT ELIGIBLE PLAN OR IF MORE BASIS CAN BE CLAIMED AGAINST THE AMOUNT RECEIVED. THERE APPEARS TO BE BASIS THAT SHOWING IN THE DEPARTMENT'S DATABASE IF THE DISTRIBUTION IS TAXABLE. THE MOST RECENT REVIEW OF THE ACCOUNT SHOWS THAT AN EXAMINER REMOVED THE DISTRIBUTION AMOUNT AND ADDED BACK THE WITHHOLDING AFTER VIEWING THE CORRESPONDENCE. THE REFUND IS IN AN FRAUD MANGER EVALUATION STATUS.</p> <p>AN EMAIL (8/27/21) WAS SENT TO BIT ASKING FOR THE ACCOUNT AND REFUND BE REVIEWED AGAIN. THE REVIEW WAS ASKED FOR BECAUSE IT APPEARED THAT 1099R DISTRIBUTION IS BEING TAXED. PER DEPARTMENT DIRECTIVE SUCH DISTRIBUTIONS ARE NO LONGER BE QUESTIONED FOR TAXABILITY. A SLIGHT ADJUSTMENT HAS BEEN MADE TO THE W-2 WAGES. THE ADJUSTMENT HAS NOT AFFECTED THE REFUND AMOUNT.</p> <p>THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN DETERMINE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1081 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE STATUS OF TAX YEAR 2020. ADVISED TO SEND COPIES OF NRK-1S TO MY ATTENTION, WILL FORWARD TO BIT FOR REVIEW.  | LVM WITH CPA ADVISING REFUND APPROVED 08/12/21, ALLOW 2-3 WEEKS FOR RECEIPT.  |
| 2021-1082 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REDUCED RESIDENT CREDIT. ADVISED WILL REVIEW THEN CALL BACK WITH FINDINGS.  | CALLED CPA TO ADVISE COC APPROVED,  |
| 2021-1083 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF CORR RECEIVED AND REVIEWED. CPA IS CONTENDING THAT CORR WAS SENT SEVERAL TIMES. WILL REQUEST BIT REVIEW AND CALL CPA BACK WITH POSSIBLE RESOLUTION.  | EMAILED THE CPA TO ADVISE LIABILITY REMOVED AND REFUND SYSTEM APPROVED 08-11-21. ALLOW 2-3 WEEKS FOR RECEIPT.   |
| 2021-1084 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING THE ESTIMATED PAYMENTS AND IN RESPONSE TO NOTICES SENT BY THE DEPARTMENT. MRS. TAXPAYER WENT ON TO SAY THAT THE NOTICES ARE ADVISING OF AN UNRESOLVED LIABILITY. MRS. TAXPAYER SAYS THAT THE LIABILITY IS THE RESULT OF THE DEPARTMENT NOT GIVING CREDIT FOR A ESTIMATED PAYMENT. MRS. TAXPAYER SAYS THE SHE REMITS PAYMENTS TO THE DEPARTMENT BECAUSE SHE IS SELF-EMPLOYED AND PA WITHHOLDINGS ARE NOT WITHHELD FROM HER INCOME. SHE HAS OBTAINED COPIES OF THE CANCELLED CHECK. IT ALSO APPEARS THAT CREATED LIABILITY HAS BEEN PAID. | <p>IT WAS EXPLAINED THAT THE FRONT AND BACK OF THE CANCELLED CHECKS WOULD BE NEEDED TO REVIEW HOW THAT PAYMENTS WERE CREDITED BY THE DEPARTMENT. MRS. TAXPAYER SAID THAT SHE ONLY ASKED FOR THE FRONT OF THE CHECKS AND THE CHECK NUMBERS. A REVIEW DONE BY THIS OFFICE REVEALED THAT THE MISSING PAYMENT HAS BEEN CREDITED TO HER (MRS. TAXPAYER'S) ACCOUNT. THEIR JOINT ACCOUNT IS UNDER MR. TAXPAYER'S ACCOUNT NUMBER. THEREFORE NO INFORMATION IS NEEDED BY THE DEPARTMENT AT THIS TIME. MRS. TAXPAYER ASKED IF THE PAYMENT REMITTED SHOULD BE CHECKED. THE QUESTION WAS ANSWERED WITH NO, THE PAYMENT WILL BE RETURNED AS A REFUND.</p> <p>AN EMAIL REQUEST (8/17/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE TRANSFERRED TO THE CORRECT ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE PAYMENT HAS BEEN MOVED TO THE JOINT ACCOUNT AND THE TAXPAYERS ARE NOW RECEIVING CREDIT FOR THE ESTIMATED PAYMENT AMOUNT ORIGINALLY LISTED ON THE RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT THE ORIGINALLY REQUESTED REFUND AND THE PAYMENT MADE BY MRS. TAXPAYER HAVE BY SENT TO TAXPAYERS. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-1085 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE AMOUNT OF ESTIMATED PAYS RECEIVED FOR 2020/2021. TAPXPAYER WOULD LIKE TO BE REFUNDED THE ESTIMATED PAY FROM 2021. ADVISED TO SEND LETTER REQUESTING REFUND, WILL FWD TO BIT FOR REFUND.  | ESTIMATED PAYMENT MADE TO TAX YEAR 2021 HAS BEEN REFUNDED AT THE TAXPAYER'S REQUEST 08/12/21/.  |
| 2021-1086 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A PAYMENT FOR TAX YEAR 2020 THAT WAS CREDITED TO 2019 AND CASHED.  | PAYMENT IS NOW ON THE CORRECT TAX YEAR AND NO BALANCES EXIST. I TRIED TO CALL THE TAXPAYER BUT THE PHONE NUMBER IS NOW OUT OF SERVICE.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1087 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA DISPUTING THE LIABILITY FOR 2013. WILL REVIEW FOR POSSIBLE RESOLUTION.  | ADVISED TO SUBMIT PETITION ASKING FOR REVIEW W/ OUT PAYMENT VIA BOARD OF APPEALS.  |
| 2021-1088 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE PA INCOME TAX RETURN. A REVIEW OF THE ACCOUNT APPEARS TO SHOWING THE A REFUND IS BEING CALCULATED AS THE TAXPAYERS ARE CLAIMING A TUITION ACCOUNT DEDUCTION FROM A SCHEDULE O. MRS. TAXPAYER SAYS THAT IT IS PAST THE TIMEFRAME THAT THE DEPARTMENT'S WEBSITE SAYS IT WOULD TAKE TO PROCESS AND RECEIVE THE REFUND. MRS. TAXPAYER SAYS THAT EVERYTHING WAS REVERSED AND A BALANCE HAD BEEN REPORTED ON THE RETURN, A PAYMENT WOULD NEED TO HAVE BEEN REMITTED IMMEDIATELY.      | AN EMAIL (8/17/21) WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE RETURN AND PROCESS THE REFUND IF ABLE. PER THEIR RESPONSE, THE RETURN HAS BEEN ACCEPTED AS FILED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.   |
| 2021-1089 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE ADJUSTMENTS ON THE K1 SUMMARY. ADVISED WILL HAVE THE EXAMINER CALL THE CPA.   | CPA IS WORKING DIRECTLY WITH BIT.  |
| 2021-1090 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE OVERPAYMENT CALCULATED ON THE PA INCOME TAX RETURN. A REVIEW OF THE ACCOUNT AND RETURN SHOWS THAT THE OVERPAYMENT HAS BEEN ASKED TO BE SPLIT BETWEEN A REFUND AND CARRY OVER CREDIT. MR. TAXPAYER SAYS THAT SINCE THE FILING OF THE RETURN THERE HAS BEEN NO CORRESPONDENCE OR INFORMATION RECEIVED EXPLAINING WHETHER IT HAS BEEN PROCESSED. THE WAGES ARE AWAITING VERIFICATION AND THE CARRY OVER CREDIT HAS BEEN REMOVED EVEN THOUGH IT APPEARS THE AMOUNT IS AVAILABLE TO BE CLAIMED. | AN EMAIL HAS BEEN SENT TO BIT (8/20/21) ASKING FOR SOMEONE TO REVIEW AND PROCESS THE RETURN IF ABLE. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE LINE 1A WAGES WERE INCREASED TO THE MEDICARE AMOUNT LISTED ON MR. TAXPAYER'S W-2. W-2 WAS FOUND FOR MRS. TAXPAYER. THE DIVIDEND AND CAPITAL GAINS AND RENTS/ROYALTIES WAS INCREASED BASED ON THE AMOUNTS LISTED ON THE FEDERAL RETURN. THIS OFFICE REPLIED TO BIT STATING THAT IT BELIEVED THAT THE WAGE ADJUSTMENT IS INCORRECT. THIS BECAUSE DUE TO MR. TAXPAYER'S EMPLOYER HIS DEFERRAL ARE NOT YET TAXABLE. NO WAGES COULD BE FOUND FOR THE SPOUSE. THE DIVIDEND AND CAPITAL GAINS INCOME IS CORRECT. THE RENTS/ROYALTIES INCOME ALSO APPEARS TO BE INCORRECT. AFTER THE REPLY FROM THIS OFFICE, THE WAGES HAVE ADJUSTED TO THE ORIGINAL FIGURES. THIS ACCOUNT IS STILL UNDER REVIEW.<br><br>A FOLLOW-UP EMAIL (10/14/21) WAS SENT TO BIT AS IT APPEARS THAT THE ACCOUNT HAD NOT PROCESSED. PER THEIR RESPONSE, THE ACCOUNT WAS REVIEWED AGAIN AND PROCESSED. THE REFUND SHOULD BE RECEIVED BY THE TAXPAYERS SHORTLY. THE CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HA BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE. |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1091 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A REFUND POSSIBILITY OFFSETTING TO THE COURTS BUT THE BALANCE WAS PAID OVER 2 MONTHS AGO.   | THE TAXPAYER SENT PROOF IT WAS PAID AND BIT RELEASED THE REFUND. THE TAXPAYER WAS NOTIFIED SHE WILL RECEIVE IT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.   |
| 2021-1092 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE AND REFUND SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE REFUND AMOUNT IS LOWER THAN WHAT WAS REQUESTED AND THE NOTICE IS CONFUSING. A REVIEW OF THE ACCOUNT SHOWS THAT A LOWER REFUND BECAUSE AN ADJUSTMENT HAS BEEN MADE TO REMOVE THE PA WITHHOLDINGS. THE NOTES ON THE SYSTEM STATE THAT THE AMOUNT CAN NOT BE VERIFIED. THE NOTICE SENT REQUESTS INFORMATION TO VERIFY THAT A 1099R DISTRIBUTION IS NOT TAXABLE. THE DEPARTMENT IS NOT QUESTIONING THE TAXABILITY OF THE DISTRIBUTION.        | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT THE WITHHOLDINGS WERE REMOVED BECAUSE THE DATABASE USED TO VERIFY SUCH INFORMATION SHOWED NO AMOUNT. MR. TAXPAYER WAS ADAMANT THAT THE ISSUER WITHHELD PA TAXES. A COPY OF THE 1099R WAS FORWARDED THE OFFICE DURING THE CALL. THE 1099R DOES LIST THE AMOUNT THAT WAS PREVIOUS REMOVED. MR. TAXPAYER SAYS WHY A REQUEST FOR THE 1099R HAD NOT BEEN MADE. IT APPEARS A REQUEST WAS NOT MADE BECAUSE INFORMATION FROM THE ISSUER COULD BE FOUND. THE WITHHOLDING NOT SHOWING IS EITHER A DATA ENTITY ERROR OR ONLY PARTIAL INFORMATION HAD BEEN PROVIDED BY THE ISSUER. A EMAIL REQUEST WILL BE SENT ASKING FOR THE ACCOUNT TO BE REVIEWED AGAIN.</p> <p>THE ACCOUNT WAS REVIEWED AGAIN BEFORE THIS OFFICE COULD SENT AN EMAIL TO BIT. THE 1099 WITHHOLDINGS ARE NOW BEING ALLOWED AND THE DIFFERENCE OF THE ORIGINALLY REQUESTED REFUND SHOULD NOW BE RECEIVED BY THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE ADDITIONAL REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE ADDITIONAL REFUND AMOUNT HAS BEEN ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. AN EMAIL (8/25/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING THAT THE REFUND HAS BEEN SENT. CLOSING CASE.</p> |
| 2021-1093 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THEIR CLIENT NOT RECEIVING THEIR 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE TAXPAYERS REQUESTED REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1094 | THE OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. ON THE REV-566 THE TAXPAYER SAYS THE FOLLOWING: "I'VE HAD PROBLEMS WITH MY PERSONAL TAX RETURNS BEFORE, AND HAD TO GET AN ADVOCATE TO HELP ME. THIS RETURN WAS SUBMITTED ON MARCH 10, WHICH WAS 20 WEEKS AGO AND STILL HASN'T BEEN WORKED ON. THE LAST TIME I WAS OVER A LARGE AMOUNT OF MONEY, THE SAME THING HAPPENED WHERE IT JUST SAT THERE. THANK YOU SO MUCH FOR YOUR HELP". A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND IS BEING CALCULATED AFTER REPORTING EXCESS WITHHOLDINGS. | <p>THERE ARE NOTES ON THE SYSTEM STATING THAT THE INCOME TAX RETURN WAS REVIEWED BEFORE ANY EMAIL REQUEST COULD BE SENT BY THIS OFFICE. THE RETURN IS CURRENTLY IS A FRAUD MANAGER EVALUATION STATUS.</p> <p>AN EMAIL (8/19/21) WAS SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR THE REFUND TO BE RELEASED. PER THE RESPONSE FROM FDAU, THE REFUND HAS BEEN RELEASED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER. CLOSING CASE.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1095 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THEIR CLIENTS 2020 TAX REFUND NOT YET BEING PROCESSED.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THE REQUESTED AMOUNT OF CARRY OVER CREDIT AND REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-1096 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO THEIR CLIENTS 2020 TAX REFUND NOT YET BEING PROCESSED.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED EVERYTHING HAS BEEN ACCEPTED AS REQUESTED.  |
| 2021-1097 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE. THE TAXPAYER REQUESTED ASSISTANCE WITH HER PROPERTY TAX. WILL REFER THE TAXPAYER TO THE LOCAL TAXING AGENCY.  | EMAILED TAXPAYER TO ADVISE TO CONTACT LOCAL TAXING AGENCY.  |
| 2021-1098 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO WHY THE CARRY OVER CREDIT HAS BEEN ADJUSTED IN PREVIOUS YEARS.  | A PIT SPECIALIST ORIGINALLY HAD THE CASE AND WAS REACHING OUT TO THE TAXPAYERS RETIRED CPA. THE SPECIALIST WILL NOW REACH OUT TO THE NEW CPA AND UPDATE HIM ON THE TAX YEARS IN QUESTION.   |
| 2021-1099 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE 2019 REFUND. PER REVIEW, THE DEPARTMENT NEEDS TO VERIFY WITHHOLDINGS. ADVISED TO EMAIL COPY IF W2, GAVE EMAIL ADDRESS.   | NEVER RECEIVED PROOF OF RESIDENCY FROM TAXPAYER.  |
| 2021-1100 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYERS SAYS THAT SHE HAS CONTACTED THE PREPARER OF THE RETURN TO ASK FOR A STATUS UPDATE. THE PREPARER HAS NOT BEEN ABLE TO GIVE A DIRECT ANSWER OR RESPONSE REGARDING WHEN IT WILL BE RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT AN EQUAL PA-40 RETURN HAS BEEN FILED. NO REFUND WAS REQUESTED NOR WAS ONE ISSUED. | AT THE BEGINNING OF THE TELEPHONE IT WAS ASKED WHETHER THE TAXPAYER WAS INQUIRING ABOUT A PA OR FEDERAL REFUND. AFTER ADVISING THAT NO PA REFUND HAD BEEN REQUESTED OR ISSUED, I WAS ASKED WHETHER SHE WAS ABLE TO REVIEW HER TAX RECORDS. THE TAXPAYER SAID THAT SHE COULD REVIEW HER RETURNS. REFUNDS WERE ONLY ASKED FOR ON THE FEDERAL AND LOCAL RETURNS. THE TELEPHONE NUMBERS FROM THE FEDERAL ADVOCATE OFFICE WERE PROVIDED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED. CLOSING CASE. |
| 2021-1101 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY HER INCOME WAS INCREASED. TAXPAYER WAS A PART YEAR RESIDENT OF NJ. ADVISED TO SEND NJ RETURN TO MY ATTENTION, WILL SEND TO THE EXAMINERS FOR REVIEW.  | EMAILED THE TAXPAYER ADVISING THE REFUND WAS APPROVED AND TO ALLOW 3-4 WEEKS.   |
| 2021-1102 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING PROOF THAT HE PAID TAXES ON HIS CONTRIBUTIONS FROM 1989-2010. ADVISED WILL CALL BACK WITH A RESOLUTION.  | ADVISED MUST REQUEST CONTRIBUTIONS FROM THE PAYER.  |
| 2021-1103 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE DIRECT DEPOSITED INTO THEIR CLIENTS ACCOUNT IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1104 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THEIR CLIENT WILL RECEIVE A REFUND CHECK IN THE NEXT COUPLE WEEKS.   |
| 2021-1105 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.   | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-1106 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2020 TAX RETURN.                          | TAXPAYER MISTAKENLY PUT ON THEIR TAX RETURN THAT THEY MADE AN EXTENSION PAYMENT WHICH RESULTED IN A BALANCE DUE. I HAD A NOTICE SENT TO THE TAXPAYER AND THEY WILL PAY ONCE THEY RECEIVE IT. |
| 2021-1107 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 REFUND.     | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-1108 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THERE 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THE REQUESTED REFUND PLUS INTEREST WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1109 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-1110 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THEIR CLIENT NOT YET RECEIVING THEIR 2020 REFUND. | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WAS A LITTLE LESS THAN ANTICIPATED BECAUSE OF AN ADJUSTMENT TO THE OC CREDIT ON LINE 23.  |
| 2021-1111 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENTS 2020 REFUND.                       | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED.  |
| 2021-1112 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENTS 2020 REFUND.                       | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THEY WILL RECEIVE IT IN THE NEXT COUPLE WEEKS.  |
| 2021-1113 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT'S 2020 REFUND.                      | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-1114 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT'S 2020 REFUND.                      | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1115 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT'S 2020 REFUND.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-1116 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A NOTICE HIS ENTITY RECEIVED.   | BDRA WILL REACH OUT TO THE CPA AS THEY SENT AN ASSESSMENT NOTICE AND CREATED THE CASE.  |
| 2021-1118 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS RETURN. ADVISED TO SEND W2/1099 TO MY ATTENTION, WILL FORWARD TO BIT FOR REVIEW.   | EMAILED TAXPAYER ADVISING REFUND APPROVED 08/19/21. ALLOW 2-3 WEEKS FOR RECEIPT.  |
| 2021-1119 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN UNDERPAYMENT PENALTY FOR TAX YEAR 2019.  | BIT STATED THE PENALTY WAS TO REMAIN ON THE ACCOUNT AND THAT INFORMATION WAS RELAYED TO THE CPA.  |
| 2021-1121 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE PA-40 RETURN. THE TAXPAYER SAYS THAT SHE IS ACTIVE DUTY MILITARY STATIONED IN MT AND FILED THE RETURN REQUESTING A REFUND OF THE PA WITHHOLDINGS. THE TAXPAYER GOES ON TO SAY THAT HER MILITARY ORDER HAVE PREVIOUSLY BEEN SUBMITTED. WHEN SHE HAS CONTACTED THE DEPARTMENT, THE REPRESENTATIVES HAVE ASKED HER TO ALLOW MORE TIME FOR REVIEW AND TO RECEIVE THE REFUND. A REVIEW OF THE ACCOUNT SHOWS THE HER ORDERS HAVE BEEN REVIEWED AND RETURN ACCEPTED AS FILED. THE REFUND SHOULD BE RECEIVED SHORTLY. | IT WAS EXPLAINED TO THE TAXPAYER THAT HER MILITARY ORDERS HAVE RECENTLY BEEN REVIEWED WITH THE PA-40 BEING ACCEPTED AS FILED. THE REFUND IS CURRENTLY IN THE PROCESS OF BEING ISSUED AND RECEIVED. THE REFUND IS BEING ISSUED BY DIRECT DEPOSIT. THE TAXPAYER SAID THAT SHE WILL ALLOW TIME TO RECEIVE THE REFUND. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE. |
| 2021-1122 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN UPDATE ABOUT HER CLIENT'S 2020 REFUND.  | BIT AND TREASURY PROCESSED THE CARRY OVER CREDIT AND WE DISCUSSED IT WAS LOWER BECAUSE AN EXTRA ESTIMATED PAYMENT STAYED WITH THE SPOUSE.   |
| 2021-1123 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE CURRENT CARRY OVER CREDIT FOR TAX YEAR 2020 AND THERE WAS AN ADJUSTMENT IN 2018.   | I GAVE THE CPA THE UPDATED FIGURES FOR 2020 AND EXPLAINED THE PENALTIES IN 2018 WHICH RESULTED IN LOWER CARRY OVER CREDIT FOR TAX YEAR 2018-2020.   |
| 2021-1124 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING WHY THE CORRESPONDENCE SENT WAS NEVER REVIEWED OR RESPONDED TO. PER REVIEW, DLNS 101729455 AND 101840721 WERE RECEIVED, WILL FWD TO BIT FOR POSSIBLE RESOLUTION.   | BIT DENIED THE DEPLETION DEDUCTION. RECOMMENDED PAY THEN APPEAL.  |
| 2021-1125 | THIS OFFICE RECEIVED AN EMAIL FROM A BUSINESS QUESTIONING THE ERC CREDIT.   | PER OFFICE OF CHIEF COUNSEL THE ERC CREDIT IS A FEDERAL CREDIT NOT PIT CREDIT.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1126 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING THE STATUS OF HIS REFUND. PER REVIEW, THE TAXPAYER FILED THE RETURN INCORRECTLY. WILL EMAIL WITH INSTRUCTIONS TO AMEND.   | EMAILED TAXPAYER ADVISING REFUND APPROVED.  |
| 2021-1127 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THAT FOLLOWING: "NO REFUND AND NO ANSWERS". A REVIEW OF THE ACCOUNT AND FILING APPEARS TO SHOW THAT THE TAXPAYER IS INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE FEDERAL 1040 INCOME TAX RETURN. THIS IS BECAUSE A RETURN REPORTING NO TAXABLE INCOME OR NO WITHHOLDINGS HAS BEEN SUBMITTED TO PA. THE TAXPAYERS SEEMS TO ONLY HAVE RECEIVED UNEMPLOYMENT COMPENSATION. A 1099-G WAS COMPLETED AND FILED WITH THE PA-40. THERE IS NO WAGE INFORMATION SHOWING IN THE REPOSITORY. THE FEDERAL RETURN IS THE ONLY SUBMISSION REQUESTING A REFUND. THEREFORE IT THE DETERMINATION OF THIS OFFICE, THAT THE TAXPAYER IS CONTACTING THE WRONG ADVOCATE OFFICE FOR ASSISTANCE.                              | A TELEPHONE CALL (8/20/21) HAS BEEN PLACED OUT TO THE TAXPAYER ADVISING THAT SHE HAS CONTACTED THE WRONG ADVOCATE OFFICE FOR ASSISTANCE. THIS OFFICE DID NOT SPEAK WITH THE TAXPAYER AND A VOICEMAIL WAS LEFT WITH ADVISING OF THE FEDERAL ADVOCATE OFFICE'S TELEPHONE NUMBERS. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THIS TAXPAYER. CLOSING CASE. |
| 2021-1128 | THIS OFFICE RECEIVED A AN EMAIL FROM THE CPA AND REPRESENTATIVE OF THE TAXPAYERS' SAYING THE FOLLOWING: "WE RECEIVED THE ATTACHED NOTICE FOR A CLIENT. WE UNDERSTAND AND NOTE THE CHANGES TO GROSS COMPENSATION AND THE RESIDENT CREDIT, BUT ARE UNABLE TO PINPOINT THE CHANGES TO SCHEDULE D. WOULD YOU BE ABLE TO PROVIDE SOME INSIGHT OR ANY RECONCILIATION THAT WOULD HELP US UNDERSTAND THE CHANGE? A REVIEW OF THE ACCOUNT AND K-1 SUMMARY COMPLETED FOR THE RETURNS APPEARS TO SHOW THAT THE ADJUSTMENT HAS BEEN MADE BECAUSE THE INCOME WAS CALCULATED INCORRECTLY. BOTH TAXPAYERS REPORTED SEPARATE SALE/EXCHANGE OF PROPERTY INCOME. MR. TAXPAYER CALCULATED AN OVERALL GAIN AND MRS. TAXPAYER. MRS. TAXPAYER LOSS WAS DEDUCTED FROM MR. TAXPAYER'S GAIN. THIS IS NOT PERMITTED BASED ON HOW THE RETURN HAS BEEN FILED. | AN REPLY EMAIL (8/18/21) HAS BEEN SENT EXPLAINING WHY IT APPEARS THE ADJUSTMENT HAS BEEN MADE TO THE INCOME. IT WAS ALSO STATED UNDER THE WHICH CIRCUMSTANCES SPOUSAL LOSSES CAN BE DEDUCTION AGAINST ONE OTHER. THERE APPEARS TO BE NO OTHER ASSIST THAT CAN BE PROVIDED TO THE CPA AND TAXPAYERS. CLOSING CASE.   |
| 2021-1129 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE PENALTY. ADVISED 3 QUARTERLY ESTIMATED PAYMENT RECEIVED, NO RECORD OF THE 1ST QUARTER PAYMENT. TAXPAYER WILL CHECK RECORDS THAN CALL BACK.  | THE 1ST Q PAYMENT MISAPPLIED TO TAX YEAR 2019 BY THE DEPARTMENT, THEN REFUNDED TO THE TAXPAYER. CHECK NEVER CASHED. BIT PLACED STOP PAY REISSUE. ADVISED TAXPAYER TO ALLOW 6 WEEKS.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1130 | <p>THIS OFFICE RECEIVED A REQUEST FROM THE BOARD OF APPEALS TO LOOK INTO A CASE WHERE A SPOUSE IS REQUESTING A REFUND OF A JOINT FILED RETURN.</p> <p>SPOUSE MADE A PAYMENT FOR THE BALANCE WHICH WAS HER BALANCE FROM HER NOW DECEASED SPOUSE. BOA IS ACCEPTED THE APPEAL AND WILL HAVE THE TAXPAYER CONTACT ME TO SHOW PROOF OF WHEN THEY DIVORCED AND THAT PART OF THEIR AGREEMENT WAS FOR HER TO PAY THE BALANCE DUE.</p>  | <p>THE OFFICE HAD BIT SPLIT THE RETURNS AS IF THEY FILED MARRIED FILING SEPARATE AND THE TAXPAYER WAS NOTIFIED SHE WILL BE RECEIVING A PERSONAL CHECK IN THE NEXT COUPLE WEEKS</p>   |
| 2021-1131 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE ADVISING OF A UNPAID LIABILITY. MR. TAXPAYER SAYS THAT HE IS ACTIVE DUTY MILITARY STATIONED OUTSIDE OF PA. THEREFORE HIS INCOME SHOULD NOT BE TAXED. THE ONLY INCOME THAT IS TAXABLE IS HIS SPOUSE'S. A REVIEW OF THE PA INCOME TAX RETURN SHOWS THAT A REFUND HAS BEEN REQUESTED. IT APPEARS THAT THE SYSTEM AUTOMATIC PLACED THE MILITARY WAGES ON THE RETURN.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT IT APPEARS THE SYSTEM AUTOMATICALLY PLACED THE MILITARY WAGES ON THE RETURN IN ERROR. AN REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE RETURN AND DETERMINE IF AN ADJUSTMENT CAN BE MADE. AN EMAIL AND TELEPHONE CALL (8/3/21) ASKING IF THE ISSUE HAD BEEN RESOLVED. IT WAS EXPLAINED DURING THE TELEPHONE CALL THAT THE ACCOUNT IS STILL UNDER REVIEW.</p> <p>AN EMAIL (8/25/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE FOR THE INFORMATION TO BE REVIEWED TO DETERMINE IF THE RETURN CAN BE PROCESSED AS ORIGINALLY FILED. PER THE RESPONSE FROM BIT, THE MILITARY WAGES HAVE BEEN REMOVED AS THE INFORMATION RECEIVED DOES MAKE IT MR. TAXPAYER IS ACTIVE DUTY MILITARY STATIONED OUTSIDE OF PA. A REQUEST HAS BEEN MADE FOR W-2'S AS THE INFORMATION CURRENTLY CAN NOT BE VERIFIED. AN EMAIL (8/25/21) HAS BEEN SENT TO MR. TAXPAYER ASKING FOR THE W-2'S TO BE SUBMITTED. THIS OFFICE AWAIT A REPLY.</p> <p>THE W-2'S WERE RECEIVED FROM MR. TAXPAYER. AS RESULT, A FOLLOW-UP EMAIL WAS SENT TO BIT ASKING FOR THE INFORMATION TO BE REVIEWED. BIT ACCEPTED THE RETURN AS FILED BASED ON THE W-2'S. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURNS HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-1132 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE RESIDENT CREDIT FROM THE K1 NOT BEING ACCEPTED.</p>   | <p>BIT ADDED THE CREDIT BACK ON AND THE CPA WAS NOTIFIED THE FULL REQUESTED CARRY OVER CREDIT HAS BEEN APPLIED TO 2021.</p>  |
| 2021-1133 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO PART OF THEIR OC CREDIT BEING DENIED.</p>   | <p>BIT ADDED THE REMAINING OC CREDIT ON AND THE CPA HAS BEEN NOTIFIED THERE CLIENT WILL RECEIVE THE FULL REFUND.</p>   |
| 2021-1134 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO NOT ALL THE TAXPAYERS OC CREDIT BEING ACCEPTED.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1135 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE SPOUSE QUESTIONING THE LIABILITY DUE. WILL REVIEW AND CALLBACK WITH FINDINGS.   | TAXPAYERS WERE ADVISED BY CEC TO SUBMIT A PETITION.  |
| 2021-1136 | THIS OFFICE HAS RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, FROM THE TAXPAYER'S THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE ON THE FORM. THE FORM 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. THIS IS BECAUSE THIS OFFICE IS ONLY ABLE TO ASSIST TAXPAYERS WITH PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE TAXPAYER FILING INCOME TAX RETURN. THE LATEST YEAR'S RETURN HAS BEEN FILED REQUESTING A REFUND THROUGH TAX FORGIVENESS. THE FRAUD DETECTION & ANALYSIS UNIT SENT A LETTER ASKING THE TAXPAYERS TO VERIFY THEIR IDENTITY. THE VERIFICATION HAS BEEN FAILED. NOW ID DOCUMENTATION WILL BE NEED TO BE SUBMITTED BEFORE THE REFUND IS RELEASED. | AN ATTEMPT WILL BE MADE TO RETURN THE INJURED SPOUSE ALLOCATION TO THE TAXPAYERS SO THAT IT CAN BE FORWARDED TO FEDERAL ADVOCATE OFFICE.<br><br>A LETTER DATED (8/30/21) IS BEING SENT TO THE TAXPAYERS EXPLAINING HOW TO SUBMITTED THE INJURED SPOUSE ALLOCATION TO THE IRS. A COPY OF THE LETTER ATTEMPTED TO BE SENT BY THE FRAUD DETECTION AND ANALYSIS UNIT IS ALSO BEING SENT. THE FDAU PREVIOUSLY SENT LETTERS ASKING FOR THE TAXPAYERS TO VERIFY THEIR IDENTITY. THE VERIFICATION ATTEMPTS WERE UNSUCCESSFUL. THE ID DOCUMENTATIONS NOW HAVE TO BEEN PROVIDED. CLOSING CASE. |
| 2021-1137 | THIS OFFICE RECEIVED A PA INCOME TAX RETURN THROUGH THE MAIL FROM MRS. TAXPAYER. THE TAX RETURN HAS BEEN COMPLETED REPORTING LINE 6 RENT AND ROYALTY INCOME. THE RETURN IS MARKED AS A NON-RESIDENT AND LISTS A WITHHOLDING AMOUNT ON LINE 13. NOTES ON THE SYSTEM STATE THAT ADDITIONAL INFORMATION IS NEEDED BECAUSE THE WITHHOLDINGS CURRENTLY CAN NOT BE VERIFIED. A REVIEW BY THIS OFFICE REVEALS THAT THE RENT AND ROYALTY INCOME IS BEING RECEIVED FROM A K-1 AND THE WITHHOLDINGS IS NON-RESIDENT WITHHOLDINGS. THE ENTITY THAT ISSUED THE K-1 APPEALS TO HAVE MADE A NON-RESIDENT ESTIMATED PAYMENT.   | AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO PLACE THE RETURN ON THE SYSTEM WITH THE NECESSARY ADJUSTMENT BEING MADE. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN PLACED ONTO THE SYSTEM AND ADJUSTED ACCORDINGLY. THE PA-40 IS STILL AN EQUAL RETURN. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.   |
| 2021-1138 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CLAIMANT WANTING TO FILE A COMPLAINT AGAINST THE ERIE OFFICE AND SHE QUESTIONED THE STATUS OF THE PTRR CHECK. ADVISED PTRR CHECK APPROVED 08/17/21, ALLOW 2-3 WEEKS. ADVISED TO SEND COMPLAINT VIA EMAIL, WILL FWD TO DIRECTOR.  | EMAIL DETAILING COMPLAINT NEVER RECEIVED.  |
| 2021-1139 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HIS 2020 REFUND YET.  | BIT WORKED THE RETURN AND MADE A SLIGHT ADJUSTMENT TO THE WAGES PER THE RECEIVED CORRESPONDENCE. THE TAXPAYER WILL RECEIVE HIS REFUND IN THE NEXT COUPLE WEEKS AND WAS NOTIFIED OF THE ADJUSTMENT.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1140 | <p>THIS RECEIVED AN EMAIL FROM MR. TAXPAYER SAYING THE FOLLOWING:I REACHED OUT TO YOUR OFFICE LAST YEAR WITH ASSISTANCE FOR MY 2019 RETURN – I HAD AN EITC CREDIT THAT REQUIRED ME TO FILE A PARTNERSHIP RETURN WHICH DELAYED MY (LARGE) REFUND INTO THE EARLY WINTER. IT SEEMS THIS IS HAPPENING TO ME AGAIN THIS YEAR – I AM GETTING AUTOMATED STATUSES BY PHONE SAYING IT IS UNDER ROUTINE REVIEW, AND I HAVE FILED MORE THAN 16 WEEKS AGO. LAST YEAR THE RETURN NEEDED TO UNDERGO A SECOND REVIEW AS WELL, AND I AM GETTING WORRIED THAT THIS WILL DRAG INTO WINTER AGAIN. YOU WERE VERY HELPFUL LAST YEAR IN EXPEDITING FOR ME – HOPING THERE IS SOMETHING YOU CAN DO TO ASSIST THIS YEAR AS WELL. A REVIEW OF THE ACCOUNT SHOWS THAT THE OTHER CREDIT IS AWAIT VERIFICATION.</p> | <p>A SCHEDULE OC COULD NOT BE FOUND AFTER REVIEWING THE RETURN. HOWEVER AN EMAIL (8/26/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE RETURN AND POSSIBLY VERIFY THE OTHER CREDIT. THIS OFFICE WILL AWAIT A REPLY. MR. TAXPAYER WILL BE NOTIFIED IF ADDITIONAL INFORMATION IS NEEDED.</p> <p>PER THE RESPONSE FROM BIT, THE SPECIAL CREDIT HAS BEEN ABLE TO BE VERIFIED. THE RETURN AND REFUND ARE CURRENTLY IN AN FRAUD MANAGER EVALUATION STATUS ON THE SYSTEM. AN EMAIL WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE MANAGER EVALUATION.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND RELEASED FROM THE FRAUD MANGER EVALUATION BEFORE AN EMAIL COULD BE SENT TO FDAU. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN DETERMINE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS AND CASHED. CLOSING CASE.</p>  |
| 2021-1141 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER AFTER SPEAKING WITH REPRESENTATIVES FROM THE CUSTOMER EXPERIENCE. MR. TAXPAYER SAYS THAT THE DEPARTMENT SENT A LETTER ADVISING THAT THE LATEST YEAR'S REFUND HAS BEEN WITHHELD BY THE DEPARTMENT AND APPLIED TO AN OUTSTANDING BALANCE. THE TAXPAYER SAYS THAT HE BELIEVES THAT THE LIABILITY AND INCOME ASSOCIATED WITH HIS NAME IS FRAUDULENT. THIS IS BECAUSE HE SAYS HAD NO TAXABLE INCOME FOR THE YEAR IN QUESTION NOR HAS HE EVER CREATED A BUSINESS. A REVIEW OF THE ACCOUNT THE LIABILITY IS THE RESULT OF A TAX RETURN CREATED BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOW THE BUREAU OF DESK REVIEW &amp; ANALYSIS).</p>  | <p>THE TAXPAYER WAS NOTIFIED THAT THE ADVOCATE RETURN NO LONGER HANDLES FRAUD CLAIMS. IT WAS FURTHER EXPLAINED THAT THE LIABILITY IS THE RESULT OF A TAX RETURN CREATED BY THE DEPARTMENT USING FEDERAL TAX INFORMATION. THEREFORE HE SHOULD ALSO CONTACT THE FEDERAL IRS REGARDING THIS MATTER. THE FEDERAL ADVOCATE OFFICE'S INFORMATION WAS GIVEN. IN ADDITION, THIS OFFICE WITH SPEAK WITH THE FRAUD DETECTION AND ANALYSIS UNIT FOR FURTHER DIRECTION.</p> <p>FDAU FORWARDED THE EMAIL FROM THIS OFFICE TO THE BUREAU OF DESK REVIEW &amp; ANALYSIS. PER THE RESPONSE FROM BDRA, THE RETURN WAS CREATED BY THE BUREAU OF INDIVIDUAL TAXES AND BECAUSE THE TAX YEAR IS OLDER, FEW INFORMATION COULD BE FOUND. HOWEVER IT HAS BEEN ADVISED TO ASK THE TAXPAYER TO REQUEST A COPY OF THE FEDERAL TRANSCRIPTS. THE TRANSCRIPTS SHOULD REVEAL WHO ISSUED THE 1099. A TELEPHONE CALL (8/26/21) WAS PLACED OUT TO THE TAXPAYER AND IT WAS EXPLAINED THAT THE RECOMMENDATION IS TO OBTAIN THE FEDERAL TRANSCRIPTS. THE TAXPAYER STATED THAT HE ATTEMPTED TO CONTACT THE IRS TO NO AVAIL BUT WOULD TRY AGAIN. IT WAS EXPLAINED THAT ADJUSTMENTS MAY NOT BE ABLE TO BE MADE THE RETURN UNTIL THE IRS MAKES A DETERMINATION REGARDING THE INCOME.</p> <p>THERE IS NO RECORD OF RECEIVING A RETURN CALL FROM THE TAXPAYER. FURTHER IT APPEARS THAT THE LIABILITY SHOWING HAS BEEN SATISFIED THROUGH A FEDERAL TREASURY OFFSET AND A RESULT THE LIEN FILED BY THE DEPARTMENT HAS BEEN SATISFIED. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYER. CLOSING CASE.</p> |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1142 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE. PER REVIEW, RETURN IN TREASURY REVIEW, WILL FWD AN EXPEDITE REQUEST.   | ADVISED TAXPAYER 2019 REFUND APPROVED 08/23/21  |
| 2021-1143 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS 2020 REFUND AND WANTING TO UPDATE HIS ADDRESS.  | BIT PROCESSED THE RETURN AND UPDATE THE ADDRESS, TAXPAYER WAS NOTIFIED A REFUND WILL BE COMING IN THE NEXT COUPLE WEEKS.  |
| 2021-1144 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER'S DIRECTOR OF FINANCE QUESTIONING THE LIABILITY FOR TAX YEARS 2018/2019. ADVISED WILL REVIEW THEN CALL BACK WITH FINDINGS. REQUESTED THE POA.  | BIT SPOKE WITH DIRECTOR OF FINANCE DIRECTLY.  |
| 2021-1145 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND STATUS AND CORR FAX TO THE DEPARTMENT FOR REVIEW. ADVISED TO FAX TO MY ATTENTION, WILL FORWARD TO BIT.   | CALLED TAX PREPARER TO ADVISE REFUND APPROVED 08/26/21, ALLOW 2-3 WEEKS.  |
| 2021-1146 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAX PREPARERS FOR THE TAXPAYERS CONCERNING THE REFUND REQUESTED FOR THE PAST TWO TAX YEARS. THE PREPARERS SAYS THAT THE TAXPAYERS ARE NJ RESIDENTS WHO WORK IN PA. THE REFUND IS THE WITHHOLDINGS WITHHELD AGAINST THE W-2 INCOME. A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUNDS HAVE NOT BEEN ISSUED BECAUSE THE FRAUD DETECTION AND ANALYSIS UNIT HAVE SENT AN ID VERIFICATION LETTER FOR THE OLDER YEAR. THERE IS NO RECORD OF THE TAXPAYERS COMPLETING THE VERIFICATION. | <p>THE REASON WHY NO REFUNDS HAVE YET TO BE RECEIVED WAS EXPLAINED TO THE TAX PREPARERS. THE PREPARERS SAY THAT THE TAXPAYERS WILL BE CONTACTED TO DETERMINE WHETHER THE VERIFICATION WAS EVER COMPLETED. A RETURN CALL (8/5/21) WAS RECEIVED FROM THE PREPARER EXPLAINING THAT THE TAXPAYERS HAVE BEEN CONTACTED WITH A VOICEMAIL BEING LEFT. ANOTHER TELEPHONE (8/11/21) WAS RECEIVED FROM THE TAX PREPARERS STATING THE TAXPAYERS HAVE COMPLETED THE VERIFICATION. IT WAS STATED THE REFUND WILL CONTINUE PROCESSING. THERE WAS A QUESTION IF INFORMATION WOULD BE NEEDED TO PROCESS THE MOST RECENT YEAR. AN EMAIL WAS SENT TO FDAU AND THE FDAU PROCESSED THE REFUND. A VOICEMAIL WAS RECEIVED BY THE TAX PREPARERS. IT WAS EXPLAINED THAT THE REFUND HAS BEEN PROCESS SO NOTHING ADDITIONAL IS NEEDED. ONE REFUND WILL BE RECEIVED BY PAPER CHECK AND THE OTHER BY DIRECT DEPOSIT. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUNDS HAVE BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT BOTH REFUNDS HAVE BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1147 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REFUND. ADVISED NEED SS CARD, BC, FIRST PAGE OF FEDERAL RETURN FOR TAX FORGIVENESS CREDIT.   | REFUND APPROVED BUT BEING HELD BY FIU FOR IDENTITY VERIFICATION. ADVISED TAXPAYER TO CONTACT FIU. REFUND SYSTEM APPROVED 09/02/21.  |
| 2021-1148 | THIS OFFICE RECEIVED THE REV-556 FOR EMPLOYER WITHHOLDING ISSUE. WILL FWD TO BTFT FOR RESOLUTION.  | FWD TO BTFT FOR RESOLUTION.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1149 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING THE REFUND. PER REVIEW AOPC OFFSET, WILL EMAIL TAXPAYER TO ADVISE.   | EMAILED TAXPAYER AND ADVISED OF AOPC OFFSET.   |
| 2021-1150 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REJECTION OF A LOSS CLAIMED ON THE 2020 TAX RETURN. THE CORP IS BASED OUT OF DE. ADVSD TO SEND EMAIL AND K1, WILL CALL BACK WITH FINDINGS.  | CPA CONTACTED BY BIT DIRECTLY TO EXPLAIN NEEDS FOR PA 20S / 65.  |
| 2021-1151 | THIS OFFICE RECEIVED AN EMAIL FROM MR. TAXPAYER STATING THE FOLLOWING: I AM TRYING TO FIND OUT INFORMATION ABOUT MY TAX RETURN AND WHY I HAVE RECEIVED NOTHING AND FILED MARCH 23 THROUGH H&R BLOCK. A REVIEW OF THE ACCOUNT REVEALS THAT THE DEPARTMENT SENT A LETTER TO THE TAXPAYERS ADVISING THAT THE DEPARTMENT HAS BEEN NOTIFIED THAT ONE OF THEM HAVE OUTSTANDING COURT-COST OBLIGATION. THE LETTER IS THE TAXPAYERS' OPTION TO REQUEST THAT THE RETURN BE SEPARATE SO THAT THE REFUND MAY BE ISSUED TO THE OTHER SPOUSE. NOTES ON THE SYSTEM APPEAR TO STATE THE MR. TAXPAYER SAYS THAT THE LETTER HAS BEEN SIGNED AND RETURNED TO THE DEPARTMENT MY EMAIL. NO RECORD OF THE TAXPAYERS' SUBMISSION OR EMAIL COULD BE FOUND BY THIS OFFICE. THE INCOME TAX RETURN HAS BEEN FILED REQUESTING THE REFUND THROUGH TAX FORGIVENESS. | <p>A TELEPHONE CALL (8/23/21) WAS PLACED OUT TO MR. TAXPAYER TO DETERMINE IF ASSISTANCE WAS STILL NEEDED. IT WAS EXPLAINED THE COPY OF THE SIGNED LETTER SENT COULD NOT BE FOUND. IT WAS ASKED IF IT COULD BE FORWARDED TO THIS OFFICE. THE LETTER HAS BEEN RECEIVED BY EMAIL. A REVIEW OF THE LETTER SHOWS THAT IT HAS BEEN SIGNED MEANING THAT THE TAXPAYERS ARE ALLOWING THE REFUND TO OFFSET TO THE COURTS. AFTER EXPLAINING WHAT THEIR SIGNATURE MEANT, MR. TAXPAYER STATED THAT A PAYMENT BY CREDIT CARD WAS MADE THAT SATISFIED THE REMAINING BALANCE. IT WAS STATED THAT THIS INFORMATION WILL BE FORWARDED THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW AND A DETERMINE. LASTLY, PROVIDED INFORMATION FOR FEDERAL ADVOCATE OFFICE.</p> <p>THE EMAIL TO BIT HAS BEEN SENT ON (8/25/21). PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN PROCESSED AND THE REFUND WILL BE RECEIVED BY THE TAXPAYERS. THIS IS BECAUSE THE OFFSET REQUEST HAS BEEN RECALLED BY THE COURTS. THE REFUND IS NO LONGER NEEDED AS THE TAXPAYERS DID PAY OFF THE BALANCE. THE REFUND IS NOW UNDER TREASURY REVIEW.</p> <p>A TELEPHONE CALL (8/26/21) HAS BEEN PLACED OUT TO MR. TAXPAYER EXPLAINING THAT BASED ON THE RECEIPT SUBMITTED AND THE NOTIFICATION THAT THE OFFSET HAS BEEN CANCELLED BY THE COURT, THAT THE REFUND CALCULATED ON THE INCOME TAX RETURN WILL NOW BE ISSUED TO HIM AND HIS SPOUSE. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFSET CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1152 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND. TAXPAYER NOT CREDITED FOR THE LOSS. PER REVIEW, NEED OTHER STATE RETURNS AND KI FOR HGI.  | CPA WORKING DIRECTLY WITH BIT FOR RESOLUTION.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1153 | <p>THIS OFFICE RECEIVED A TELEPHONE FROM THE TAXPAYER'S PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE PREPARER SAYS THAT THE NOTICE STATE THAT THE CARRY FORWARD CREDIT COMING FROM THE PREVIOUS YEAR HAS BEEN REDUCED AND IT APPEARS THAT THE TAXPAYERS ARE NOT RECEIVING CREDIT FOR THE EITC LISTED ON THE INCOME TAX RETURN AND SCHEDULE OC. NOTES ON THE SYSTEM STATE THAT THE CARRY FORWARD CREDIT IS LOWER BASED ON ADJUSTMENT MADE IN THE PREVIOUS YEAR. THE EITC CREDIT HAS BEEN REMOVED BECAUSE THE AMOUNT CAN NOT BE VERIFIED.</p> | <p>AN EMAIL (8/10/21) HAS BEEN RECEIVED WITH CORRESPONDENCE THAT THE PREPARER SAYS THAT WILL VERIFY THE ETIC. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE REVIEW THE INFORMATION FOR POSSIBLE ADJUSTMENT.</p> <p>A SECOND EMAIL WAS SENT TO THE CPA STATING THE IMPORTANT SUBMITTED HAD PREVIOUSLY BEEN REVIEWED AND DEEMED INSUFFICIENT. THE REV-1123 FOR THE ENTITY PASSING THROUGH THE "OTHER CREDIT". THE REV-1123 HAS BEEN RECEIVED AND WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW.</p> <p>THE EMAIL TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT (9/2/21).</p> <p>PER THE RESPONSE FROM BIT, THE OTHER CREDIT HAS BEEN VERIFIED AND ALLOWED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE ACCOUNT HAS BEEN FINALIZED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE ACCOUNT SHOWS THAT A REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE</p> |
| 2021-1154 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE EXECUTOR REQUESTING ASSISTANCE WITH THE LIABILITY SHOWN. PER REVIEW LIABILITY IS PEN AND INTEREST WILL EMAIL WITH RESOLUTION.</p>   | <p>LIABILITIES FOR TAX YEAR 2016 AND 2017 HAVE BEEN REMOVED AND THE LIEN HAS BEEN REMOVED.</p>   |
| 2021-1155 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING A NOTICE RECVD FOR TAX YEAR 2020. ADVISED TAX YEAR 2020 PENDING REVIEW, WILL HAVE RETURN PROCESSED.</p>   | <p>ADVISED CPA OF BALANCE FOR 2019 AND 2020.</p>   |
| 2021-1156 | <p>THIS OFFICE RECEIVED A VM FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A REFUND. PER REVIEW UE DISALLOWED, NEVER RECEIVED TRAVEL LOG ETC. WILL CALL TAXPAYER TO ADVISE MUST SUBMIT PETITION WITH BOA.</p>  | <p>TAXPAYER IRATE. ADVISED MUST APPEAL TO THE BOARD OF APPEALS, NO RECORD OF RECEIPT OF APPEAL IN THE RAPS SYSTEM. GAVE PHONE NUMBER AND WEB ADDRESS TO THE BOA.</p>   |
| 2021-1157 | <p>THIS OFFICE RECEIVED A VM FROM THE TAXPAYER QUESTIONING WHY THE REFUND WAS REDUCED. PER REVIEW, TP FILED MARRIED FILING JOINT, SPOUSE'S INCOME TAXABLE. MUST AMEND RETURN IF SPOUSE IS NOT PA RESIDENT.</p>  | <p>TP IS SENDING AMENDED RETURN AND THE SC RETURN WHICH PROVES RESIDENCY FOR THE SPOUSE. 11/17/21, NEVER RECEIVED AMENDED RETURN. CLOSING CASE.</p>  |
| 2021-1158 | <p>THIS OFFICE RECEIVED THE REV-556 FROM THE CPA REUQUESTING ASSISTANCE WITH A LIEN FOR EMPLOYER AND SALES TAX. WILL FORWARD TO COLLECTIONS FOR RESOLUTION.</p>   | <p>FORWARDED REQUEST TO RECA AGENT FOR RESOLUTION.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1159 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IRATE BECAUSE OF LIABILITIES THAT EXIST FOR TAX YEARS 2016, 2017, 2018. TAXPAYER CONTENDS WAS LIVING IN A FOREIGN COUNTRY. ADVISED IF NOT RESIDENT OF THE FOREIGN COUNTRY, MUST FILE RETURN WITH PA. TP IRATE.   | TAXPAYER WILL PAY AND APPEAL.   |
| 2021-1160 | THIS OFFICE RECEIVED A TELEPHONE CALL, EMAIL AND RERV-556, TAXPAYER REQUEST FOR ASSISTANCE, FROM THE CPA OF THE ABOVE ENTITY. THE CPA SAYS THAT THE ENTITY MERGED OUT OF EXISTENCE YEARS AGO. ON THE FINAL RETURN, THE CPA SAYS THAT IT WAS REQUESTED THAT THE OVERPAYMENT BE CARRIED FORWARD AND APPLIED TOWARDS THE LIABILITY THAT MAY BE CALCULATED ON THE RETURN. HOWEVER BECAUSE OF THE MERGER, THERE WOULD BE NO FUTURE RETURNS SO THE CPA SAYS HE BEGAN TO CONTACT THE DEPARTMENT TO DETERMINE HOW TO REQUEST A REFUND OF THE CREDIT. THE CPA FURTHER SAYS THAT THE NEEDED DOCUMENTS HAVE BEEN COMPLETED AND SUBMITTED BACK TO THE DEPARTMENT. IT HAS BEEN DIFFICULT ATTEMPTING TO CONTACT DEPARTMENT FOR AN UPDATE OR STATUS OF THE REQUEST.   | THE REFUND REQUEST LETTER WAS RECEIVED FROM THE CPA (8/31/21). THE LETTER WAS FORWARDED THE CORPORATION TAX (9/9/21). A FOLLOW UP EMAIL WAS RECEIVED FROM THE CPA ALSO ON (9/9/21). A SECOND EMAIL WAS SENT TO CORPORATION TAX ASKING FOR A STATUS UPDATE. THERE IS NO RECORD OF RECEIVING A RESPONSE FROM CORPORATION TAX. THERE IS ALSO NO RECORD OF RECEIVING ANOTHER EMAIL FROM THE CPA. IT WILL BE ASSUMED AT THIS MOMENT THAT NO OTHER ASSISTANCE IS NEEDED. THIS OFFICE WILL CONTINUE TO ASSIST THE CPA IF A RESPONSE IS RECEIVED IN THE FUTURE. CLOSING CASE. |
| 2021-1161 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND, TAXPAYER IS ACTIVE DUTY MILITARY. ADVISED TO SEND MIL ORDERS/ W2 TO MY ATTENTION WILL HAVE REVIEWED.  | LVM ADVISING TAXPAYER THAT REFUND APPROVED 08/27/21. ALLOW 2/3 WEEKS FOR DIRECT DEPOSIT.  |
| 2021-1162 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE CHECK THAT HE RECEIVED. THE TAXPAYER WAS NOT SURE WHAT THE CHECK WAS FOR, DID NOT RECOGNIZE THE AMOUNT.  | PER REVIEW, THE CHECK WAS FOR PROPERTY TAX RENT REBATE. THE CLAIMANT UNDERSTOOD.  |
| 2021-1163 | THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM THE TAXPAYER IN REFERENCE TO THE REFUND REQUESTED ON THE INCOME TAX RETURN. IN THE VOICEMAIL LEFT, THE TAXPAYER SAYS THAT THE DEPARTMENT SENT A NOTICE STATING THAT ADDITIONAL INFORMATION WOULD BE NEEDED TO CONTINUE PROCESSING THE RETURN. SHE SAYS THAT SHE CONTACTED THE EMPLOYER SHE WORKED FOR HOWEVER THEY PROVIDED NO ASSISTANCE AND NOW THE DEPARTMENT IS NO PROVIDING ANY ASSISTANCE EITHER. A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND IS THE RESULT OF AN ESTIMATED PAYMENT AMOUNT CLAIMED AND TAX FORGIVENESS. THERE IS NO RECORD OF ANY PAYMENTS SO THE AMOUNT WAS REMOVED. THE REMOVAL OF THE PAYMENT CREATED AN EQUAL RETURN. IT ALSO APPEARS THAT AN INCORRECT NOTICE HAS BEEN SENT TO THE TAXPAYER. | IT WAS EXPLAINED TO THE TAXPAYER THAT THE ISSUE IS NOT WITH THE WAGES REPORTED BUT THE ESTIMATED PAYMENT LISTED ON THE RETURN. THE DEPARTMENT HAS NO RECORD OF SUCH A AMOUNT BEING REMITTED. THE SAME PAYMENT AMOUNT HAD BEEN LISTED ON THE PREVIOUS YEAR'S RETURN. LISTING THE PAYMENT ON THIS YEAR'S RETURN HAD BEEN INCORRECT. THE TAXPAYER WAS ADVISED THAT THE ADJUSTMENT CREATED AN EQUAL RETURN. THERE IS NO AMOUNT DUE AND NO REFUND IS BEING ISSUED BY THE DEPARTMENT. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.      |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1164 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS. TAXPAYER QUESTIONING THE STATUS OF THE REFUND FOR 2020 TAX YEAR. PER REVIEW, REFUND PENDING PIN LETTER.   | REFERRED TAXPAYER TO THE FRAUD UNIT FOR ID QUIZ, REFUND APPROVED 08/30/21.   |
| 2021-1165 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONTENDING THAT HIS REFUND SHOULD BE HIGHER. ADVISED WILL REVIEW THEN CALL BACK WITH FINDINGS.  | ADVISED TAXPAYER THAT CARRY OVER CREDIT FROM 2019 WAS LESS THAN WHAT THE TAXPAYER CLAIMED THUS DECREASING REFUND. TAXPAYER AGREED. |
| 2021-1166 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE CLAIMANTS DAUGHTER REQUESTING THAT A REPRESENTATIVE GIVE HER MOTHER A CALL FOR ASSISTANCE WITH HER PTRR CLAIM. WILL FORWARD REQUEST TO THE LOBBY FOR ASSISTANCE.                | FORWARDED REQUEST TO HARRISBURG DISTRICT OFFICE FOR RESOLUTION.  |
| 2021-1167 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF REFUND CHECK CAN BE FORWARDED TO NEW ADDR. ADVISED YES, OUR CHECKS CAN BE FORWARDED, IF NOT RECEIVED BY END OF SEPT, CALL BACK FOR STOP PAY / REISSUE. | BIT PERFORMED STOP PAY REISSUE.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1168 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL AND VOICEMAIL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. IN THE VOICEMAIL, MR. TAXPAYER SAYS THAT HE IS ACTIVE DUTY MILITARY AND RECENTLY MARRIED. HE IS ATTEMPTING TO DETERMINE WHETHER THE NOTICE SENT IS LEGITIMATE. THE NOTICE IS LEGITIMATE. THE NOTICE IS REQUESTING COPIES OF HIS MILITARY ORDERS AND W-2 TO VERIFY HIS DUTY STATUS. A REVIEW OF THE INCOME TAX RETURN SHOWS THAT THE WAGES LISTED ON THE FEDERAL RETURN AND HIS SPOUSE'S WAGES HAVE ALSO BEEN ADDED TO THE RETURN AS WELL. THIS OFFICE DISAGREES WITH THE ADJUSTMENT TO ADD THE SPOUSE'S INCOME. THIS IS THE ONLY TAX YEAR THAT MR. TAXPAYER HAS FILED A JOINT RETURN. ADDITIONALLY, THERE IS NO RECORD OF THE MRS. TAXPAYER ANYWHERE ON THE SYSTEM.</p> | <p>A RETURN CALL (8/27/21) HAS BEEN PLACED OUT TO MR. TAXPAYER IN AN ATTEMPT TO EXPLAIN WHY THE LETTER HAD BEEN. THIS OFFICE DID NOT SPEAK WITH MR. TAXPAYER AND WAS UNABLE TO LEAVE A VOICEMAIL.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYERS HAVE SUBMITTED INFORMATION BASED ON THE NOTICES SENT BY THE DEPARTMENT. A REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE INFORMATION TO BE REVIEWED FOR POSSIBLE ADJUSTMENT.</p> <p>PER THE RESPONSE FROM BIT, THE SPOUSE'S WAGES HAVE BEEN REMOVED FROM THE PA-40 RETURN AS THERE IS NO RECORD OF HER ANYWHERE ON THE SYSTEM. ADDITIONALLY, SHE FILED A MICHIGAN RESIDENT TAX RETURN. A COPY OF THE MR. TAXPAYER MILITARY W-2 AND PROOF OF HOME OF RECORD. THE CURRENT ADJUSTMENTS HAVE RESULTED IN THE MILITARY WAGES BEING TAXED AND A LIABILITY SHOWING FOR THE TAX YEAR. A REPLY EMAIL (10/6/21) HAS BEEN SENT ASKING FOR A FURTHER EXPLANATION. IT IS UNKNOWN WHY THE MILITARY W-2 WOULD BE NEEDED IF WAGES ARE ALREADY SHOWING IN THE REPOSITORY. CORRESPONDENCE SUBMITTED FOR A PREVIOUS YEAR HAS BEEN FOUND SHOWING A PA HOME OF RECORD. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THE REQUEST TO BIT IS BEING SENT ON 9/14/21.</p> <p>PER THE RESPONSE FROM BIT, THE SPOUSE'S WAGES HAVE BEEN REMOVED FROM THE PA-40 RETURN AS THERE IS NO RECORD OF HER ANYWHERE ON THE SYSTEM. ADDITIONALLY, SHE FILED A MICHIGAN RESIDENT TAX RETURN. A COPY OF THE MR. TAXPAYER MILITARY W-2 AND PROOF OF HOME OF RECORD. THE CURRENT ADJUSTMENTS HAVE RESULTED IN THE MILITARY WAGES BEING TAXED AND A LIABILITY SHOWING FOR THE TAX YEAR. A REPLY EMAIL (10/6/21) HAS BEEN SENT ASKING FOR A FURTHER EXPLANATION. IT IS UNKNOWN WHY THE MILITARY W-2 WOULD BE NEEDED IF WAGES ARE ALREADY SHOWING IN THE REPOSITORY. CORRESPONDENCE SUBMITTED FOR A PREVIOUS YEAR HAS BEEN FOUND SHOWING A PA HOME OF RECORD. THIS OFFICE WILL AWAIT A REPLY.</p> |
| 2021-1169 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY THE UE EXPENSES WERE DENIED. ADVISED THE 2020 RETURN WAS NOT APPROVED BECAUSE OF 2019 NO RESPONSE.</p>  | <p>NEVER RECEIVED ANY CORRESPONDENCE FROM THE TAXPAYER. CLOSING CASE.</p>   |
| 2021-1170 | <p>THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO RECEIVING A REFUND LARGER THAN WHAT WAS REQUESTED.</p>  | <p>I LET THE TAXPAYER KNOW WE HAD MORE ESTIMATED PAYMENTS THAN CLAIMED WHICH RESULTED IN A HIGHER REFUND.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1171 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A LARGER REFUND THAN REQUESTED.   | I LET THE CPA KNOW THE TAXPAYER DID NOT CLAIM THE ESTIMATED PAYMENTS THAT WERE MADE AND THAT'S WHY THEY RECEIVED A HIGHER REFUND.                 |
| 2021-1172 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING BILL NOTICE. TP HAD ADDITIONAL WITHHOLDINGS WITHHELD FROM HIS WAGES. ADVISED TO SEND COPY OF W2, WILL HAVE REVIEWED.  | SPOKE WITH CPA TO ADVISE REFUND APPROVED 08/30/21.  |
| 2021-1173 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. TAXPAYER STATES SHOULD BE ELIGIBLE FOR TAX FORGIVENESS AND WE SHOULD HAVE ESTIMATED PAYMENTS ON FILE. ADVISED WILL REVIEW THEN CALL BACK WITH FINDINGS. | ADVISED TAXPAYER NO ESTIMATED PAYMENTS FOUND.   |
| 2021-1174 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE TAXPAYER QUESTIONING WHY RESIDENT CREDIT NOT GIVEN. WILL REVIEW THEN CALL TAXPAYER BACK WITH FINDINGS.   | REFUND SYSTEM APPROVED ON 09//09/21.  |
| 2021-1175 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE. THE CPA IS CONTENDING THAT THE REUFND HAS NEVER BEEN PROCESSED AND IS REQUESTING AN EXPEDITE. WILL REVIEW FOR RESOLUTION.  | REFUND APPROVED FOR 2019 AND 2019 TAX YEARS, EMAILED CPA TO ADVISE.   |
| 2021-1176 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN ADJUSTMENT BUT NOT KNOWING WHY.   | I HAD A SPECIALIST SENT THE CPA A BREAKDOWN OF THE K1 FIGURES THEY HAD AND THEY WILL WORK WITH THE CPA GOING FORWARD IF HE HAS ANYMORE QUESTIONS. |
| 2021-1177 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF THE CORRESPONDENCE SENT HAS BEEN REVIEWED RECEIVED IN JUNE HAS BEEN PROCESSED. WILL REVIEW THEN CALLBACK WITH FINDINGS.   | REFUND SYSTEM RELEASED 09/02/21., TREASURY APPROVED 09/09/21  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1178 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT NOTICE IS REGARDING THE OUT OF STATE CREDIT LISTED ON THE INCOME TAX RETURN. MR. TAXPAYER SAYS THAT ONLY A PORTION OF THE REQUESTED CREDIT IS BEING ALLOWED. A REVIEW OF THE NOTES ON THE ACCOUNT STATE THAT ONLY A PORTION OF THE CREDIT IS BEING ALLOWED BECAUSE ALL OF THE OUT OF STATE RETURNS HAVE BEEN RECEIVED FROM THE TAXPAYER. MR. TAXPAYER IS REQUESTING A CREDIT ON BUSINESS K-1 INCOME. HOWEVER IT APPEARS THAT THE K-1 HAVE BEEN ISSUED TO AN IRREVOCABLE TRUST NOT MR. TAXPAYER HIMSELF. OUT OF STATE CREDITS ARE NOT PASS-THROUGH CREDIT. A OUT OF STATE CREDIT CAN POSSIBLY ONLY BE CLAIMED AT THE TRUST LEVEL.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT AFTER REVIEWING THE ACCOUNT THAT IT APPEARS THAT THE ADJUSTMENT TO DENY A PORTION OF THE OUT OF STATE CREDIT IS CORRECT. MR. TAXPAYER SAYS THAT HE HAS FAMILY MEMBERS WHO ALSO HAVE AN OWNERSHIP IN THE ENTITY THAT ISSUED THE K-1'S. THE SAME INFORMATION HAS BEEN SUBMITTED AND ACCEPTED AS SUFFICIENT DOCUMENTATION TO VERIFY THE REQUESTED CREDIT. MR. TAXPAYER ASKED THAT AN EMAIL BE SENT TO HIS CPA EXPLAINING THE SITUATION. AN EMAIL WAS SENT TO THE CPA (8/16/21). AN RESPONSE HAS BEEN RECEIVED (8/30/21).</p> <p>IN RESPONSE TO THE CPA'S EMAIL, IT WAS EXPLAINED THE PA DOES NOT FOLLOW FEDERAL GRANTOR RULES. AS A IRREVOCABLE TRUST, A PA-41 WOULD NEED TO BE COMPLETED AND A K-1 CAN BE ISSUED FROM THE TRUST TO MR. TAXPAYER. A OUT OF STATE CREDIT CAN NOT BE CLAIMED BECAUSE OUT OF STATE CREDITS ARE NOT PASS THROUGH CREDITS. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD RECEIVING A FOLLOW-UP EMAIL OR OTHER CORRESPONDENCE FROM THE TAX PREPARER OR MR. TAXPAYER. IT DOES NOT APPEARS AS IF ANOTHER AREA OF THE DEPARTMENT HAS BEEN CONTACTED EITHER. THIS OFFICE WILL ATTEMPT TO CONTINUE PROVIDING ASSISTANCE IF FUTURE CONTACT IS MADE BY EITHER THE PREPARER OR MR. TAXPAYER.</p> |
| 2021-1179 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER REQUESTING AN EXPEDITE DUE TO HARDSHIP. ADVISED WILL SEND MESSAGE TO BIT THEN CALLBACK WITH MY FINDINGS.</p>  | <p>REFUND APPROVED 09/03/21, ALLOW 2/3 WEEKS FOR DIRECT DEPOSIT.</p>   |
| 2021-1180 | <p>THIS OFFICE RECEIVED A VOICEMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. PER REVIEW WILL ADVISE TP NEED LETTER FROM EMPLOYER CONFIRMING WHEN TP MOVED TO NJ AND WHAT INCOME SHOULD BE ALLOCATED TO PA.</p>   | <p>REFUND APPROVED 09/13/21 ALLOW 2-3 WEEKS FOR RECEIPT.</p>   |
| 2021-1181 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. PER REVIEW, ADVISED NEED SS CARDS, BIRTH CERTIFICATES AND COPY OF FEDERAL RETURN. TAXPAYER WILL EMAIL TO MY ATTENTION.</p>   | <p>REFUND SYSTEM APPROVED 09/07/21.</p>  |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1182 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. IN THE REV-556, THE TAXPAYER SAYS THE FOLLOWING:2019 AND 2020 TAXES HAVE NOT BEEN RELEASED AFTER PROVIDING ALL INFORMATION AND DOCUMENTS REQUESTED. I NEED ASSISTANCE IN GETTING THIS RESOLVED PLEASE. A REVIEW OF THE DOCUMENTS SUBMITTED WITH THE REQUEST FOR ASSISTANCE APPEAR TO SHOW THAT THE INCORRECT ADVOCATE OFFICE. THIS IS BECAUSE TWO LETTERS SENT BY THE FEDERAL IRS WERE SENT. A FURTHER REVIEW OF THE TAXPAYER'S ACCOUNT SHOWS THE REQUESTED PA REFUNDS HAVE BEEN ISSUED. | A TELEPHONE CALL WAS ATTEMPTED (9/9/21) TO SPEAK WITH THE TAXPAYER TO EXPLAIN THAT HIS IS CONTACTING THE INCORRECT ADVOCATE OFFICE FOR ASSISTANCE. AN INDIVIDUAL ANSWERED AND ASKED FOR A SPANISH INTERPRETER. THE CALL WAS TERMINATED. A LETTER DATED (9/17/21) WILL BE SENT ADVISING THAT PA OFFICE OF TAXPAYERS' RIGHTS ADVOCATE IS BEING CONTACTED IN ERROR. THE FEDERAL IRS HAS AN EQUIVALENT OFFICE AND SHOULD BE CONTACTED. THERE IS NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THIS TAXPAYER. CLOSING CASE.<br><br>THE DATE ON THE LETTER HAS BEEN CHANGED TO (10/27/21). THE OFFICE HAD AN ISSUE WITH ITS PRINTER AND LETTERS WERE UNABLE TO BE SENT TO TAXPAYERS. AGAIN, THERE IS LITTLE ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. PLEASE SEE ALL PREVIOUS NOTES. |
| 2021-1183 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING HER REBATE IN TWICE AND IT STILL NOT BEING ON THE SYSTEM.   | THE TAXPAYER SENT ME THE CLAIM AND PTR PROCESSED THE REBATE. TAXPAYER HAS BEEN NOTIFIED THEY WILL RECEIVE THEIR REBATE IN THE NEXT COUPLE WEEKS.  |
| 2021-1184 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A NOTICE THEIR CLIENT RECEIVED.  | I EXPLAINED TO THE CPA THAT A DEDUCTION TAKEN ON THE RETURN WAS NOT AN ALLOWABLE DEDUCTION BY PA AND THAT IS WHY THE REFUND WAS SLIGHTLY LOWERED.   |
| 2021-1185 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT RECEIVING THEIR REFUND YET.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THEY WILL RECEIVE IT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1186 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO BE DOUBLE TAXED ON LINE 7 INCOME.   | BIT REMOVED THE DOUBLE TAXED INCOME AND THE CPA WAS NOTIFIED THERE IS A SMALL BALANCE BECAUSE THE CARRY OVER CREDIT WAS ADJUSTED BECAUSE OF NOT ENOUGH IN ESTIMATED PAYMENTS THE PREVIOUS YEAR.   |
| 2021-1187 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT RECEIVING HIS REFUND.  | I LET THE CPA KNOW THE REFUND WAS PROCESSED AND THEY SHOULD RECEIVE IT IN THE NEXT COUPLE WEEKS.  |
| 2021-1188 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR REFUND.  | I LET THE CPA KNOW THE REFUND WAS PROCESSED LAST WEEK AND THEY SHOULD BE RECEIVING IT VERY SHORTLY.   |
| 2021-1189 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR REFUND.  | I LET THE CPA KNOW THE REFUND WAS PROCESSED 2 WEEKS AGO AND THEY SHOULD BE RECEIVING IT ANY DAY NOW.  |
| 2021-1190 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1191 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HER REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THEY WILL RECEIVE IT IN THE NEXT COUPLE WEEKS.  |
| 2021-1192 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS REFUND.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-1193 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WAS A LITTLE SMALLER THAN EXPECTED BECAUSE THE AVAILABLE OC CREDIT.  |
| 2021-1194 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A RESIDENCY ISSUE FOR 2018 AND 2019. TAXPAYER IS USING A PA ADDRESS EVEN THOUGH HE'S BEEN LIVING IN SINGAPORE. | AFTER DISCUSSION WITH BIT AND BOA THE BEST WAY TO HANDLE THE CASE WAS HAVE THE TAXPAYER GO THROUGH THE BOARD OF APPEALS BECAUSE RESIDENCY ISSUES CAN BE COMPLEX. THE TAXPAYER WAS NOTIFIED THEY WILL BE RECEIVING INFO FROM THE BOARD THROUGH EMAIL AND WHAT STEPS NEED TO BE TAKEN NEXT. |
| 2021-1195 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THEIR 2019 AND 2020 REFUNDS.   | THE TAX RETURNS WERE PROCESSED AND I SENT THE ADJUSTMENTS FOR 2019 AND 2020 TO THE CPA.   |
| 2021-1196 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 REFUND.  | BIT PROCESSED THE REFUND AND MADE A SLIGHT ADJUSTMENT TO LINE 4. THE CPA HAS BEEN NOTIFIED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1197 | <p>THIS OFFICE RECEIVED BOTH AN EMAIL AND VOICEMAIL FROM THE TAXPAYER IN RESPONSE TO A NOTICE OF ASSESSMENT SENT BY THE DEPARTMENT FOR A UNPAID REALITY TRANSFER TAX. THE TAXPAYER SAYS THAT HE PLACED HIS HOME INTO A REVOCABLE TRUST. IT APPEARS THAT THE TAXPAYER IS BELIEVING THAT NO TAX IS DUE BECAUSE THE HOME HAD BEEN TRANSFER TO A TRUST. A REVIEW OF THE CUSTOMER SUPPORT HELP PORTAL STATES THE FOLLOWING:IF THE TRUST IS A REVOCABLE LIVING TRUST - ONLY THE SETTLOR AND THE SETTLOR'S SPOUSE CAN BENEFIT DURING THEIR LIFETIME, NO DISTRIBUTION CAN BE MADE TO ANYONE OR ANY OTHER ENTITY DURING THEIR LIFETIME AND ALL OTHER DISTRIBUTIONS MUST OCCUR AFTER THEIR DEATH. THE RELATIONSHIP OR IDENTITY OF THE CONTINGENT BENEFICIARIES DOES NOT MATTER. THE LIVING TRUST IS TREATED AS A WILL SUBSTITUTE AND THE CONVEYANCE TO THE BENEFICIARIES WOULD BE TREATED THE SAME AS A CONVEYANCE FROM UNDER A LAST WILL AND TESTAMENT. THERE IS A NOTE ON THE SYSTEM STATING: THE PATTERN OF GIFTING ALLOWS SOMEONE OTHER THAN THE SETTLOR TO BENEFIT FROM THE TRUST DURING THE SETTLOR'S LIFETIME. THEREFORE IT APPEARS THAT THE TAX IS BEING ASSESSED BECAUSE MULTIPLE PROPERTIES HAVE BEEN MOVED INTO THE TRUST.</p> | <p>A RETURN TELEPHONE CALL (9/1/21) HAS BEEN PLACED OUT TO THE TAXPAYER WITH A VOICEMAIL LEFT. THIS OFFICE WILL AWAIT A RETURN CALL.</p> <p>A RETURN CALL HAS BEEN RECEIVED FROM MR. TAXPAYER AND THE FOLLOWING WAS STATED : "IF THE TRUST IS A REVOCABLE LIVING TRUST - ONLY THE SETTLOR AND THE SETTLOR'S SPOUSE CAN BENEFIT DURING THEIR LIFETIME, NO DISTRIBUTION CAN BE MADE TO ANYONE OR ANY OTHER ENTITY DURING THEIR LIFETIME AND ALL OTHER DISTRIBUTIONS MUST OCCUR AFTER THEIR DEATH. THE RELATIONSHIP OR IDENTITY OF THE CONTINGENT BENEFICIARIES DOES NOT MATTER. THE NOTE ON THE SYSTEM STATES "HE PATTERN OF GIFTING ALLOWS SOMEONE OTHER THAN THE SETTLOR TO BENEFIT FROM THE TRUST DURING THE SETTLOR'S LIFETIME". MR. TAXPAYER SAYS THAT THE HOME WILL BE USED ONLY HIM AND MRS. TAXPAYER. REFERRED MR. TAXPAYER TO REALITY TRANSFER TAX DIVISION FOR FURTHER ASSISTANCE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED BY THIS OFFICE. CLOSING CASE.</p> |
| 2021-1198 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE AND NOT UNDERSTANDING WHY.</p>   | <p>I EXPLAINED TO THE TAXPAYER IT WAS A RESULT OF NOT MAKING ANY ESTIMATED PAYMENTS DURING THE TAX YEAR AND HE HAD OVER 8K IN INCOME FOR LINES 2-8. TAXPAYER WILL PAY THE BALANCE DUE.</p>  |
| 2021-1199 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THEIR CLIENT NOT YET RECEIVING THEIR REFUND.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1200 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR REFUND.</p>   | <p>BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.</p>   |
| 2021-1201 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR REFUND.</p>  | <p>BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED THEIR CLIENT WILL RECEIVE IT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1202 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA CLAIMING THE WITHHOLDING WAS LOWER THAN WHAT WAS CLAIMED ON THE RETURN.</p>  | <p>BIT ADJUSTED THE WITHHOLDING AND THE CPA WAS NOTIFIED THE REFUND WAS PROCESSED MINUS A LITTLE FOR EUP.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1203 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER AND HIS CPA QUESTIONING THE LIABILITY. PER NOTES THERE IS A DIFFERENCE BETWEEN STATE / MED WAGES. WILL CONTACT BIT TO FIND OUT WHAT IS NEEDED TO PROCESS THE RETURN.  | SPOKE WITH CPA TO ADVISE RETURN ACCEPTED AS ORIGINALLY FILED.   |
| 2021-1204 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING CORRESPONDENCE A COUPLE TIMES AND HIS REFUND HAS YET TO BE PROCESSED.   | BIT PROCESSED THE CORRESPONDENCE AND THE TAXPAYER WAS NOTIFIED HE WILL RECEIVE HIS REFUND IN THE NEXT COUPLE WEEKS.   |
| 2021-1205 | THIS RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE PREPARER SAYS THAT THE NOTICE ADVISES OF AN ADJUSTMENT TO THE TAXABLE INCOME MAINLY THE W-2 WAGES AND BUSINESS INCOME. THE PREPARER SAYS THAT SCHEDULE C COMPLETED WITH THE RETURN WAS DONE IN ERROR. MR. TAXPAYER DID HAVE ANY BUSINESS INCOME DURING THE YEAR SO IT UNKNOWN WHY THE SCHEDULE WAS GENERATED. A FAX OF AN AMENDED RETURN HAS BEEN RECEIVED BY THIS OFFICE. | <p>A REVIEW OF THE AMENDED RETURN SHOWS THAT THAT GROSS RECEIPTS ORIGINALLY LISTED ON THE SCHEDULE C HAVE BEEN MOVED TO THE LINE 1A GROSS COMPETITION AND THE GROSS EXPENSES HAVE BEEN MOVED TO A SCHEDULE UE. AN EMAIL (9/15/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND RETURN TO DETERMINE IF IT CAN BE ACCEPTED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE AMENDED RETURN HAS BEEN ACCEPTED AS FILED. IT NOW APPEARS THAT A REFUND WILL NOW BE ISSUED TO THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE CERTAIN THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1206 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY FOR TAX YEAR 2020. PER REVIEW TAXED 1099R CODE 2. NEED LETTER / EMAIL FROM ADMINISTRATOR CONFIRMING THAT THE TAXPAYER MET THE YEARS OF SERVICE AND AGE REQUIREMENT FOR RETIREMENT.   | REFUND SYSTEM APPROVED 09/24/21   |
| 2021-1207 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE EUP. COULD NOT UNDERSTAND HOW IT WAS CALCULATED BASED ON THE NOTICE. ADVISED WILL CONTACT BIT TO PROVIDE THE TAXPAYER WITH AN EXPLANATION.  | BIT EMAILED THE TAXPAYER WITH AN EXPLANATION OF THE EUP.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1208 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S CPA CONCERNING CORRESPONDENCE THAT HAS BEEN ATTEMPTING TO SUBMIT A COPY OF THE TAXPAYER'S OTHER STATE'S RETURN TO VERIFY THE RESIDENT CREDIT REQUESTED ON THE INCOME TAX RETURN. BOTH THE INCOME TAX RETURN WERE FILED AS PART-YEAR RESIDENTS. NOTES ON THE SYSTEM APPEAR TO STATE THAT THE CREDIT IS BEING DENIED BECAUSE EACH RETURN HAS BEEN FILED AS PART-YEAR. NO RECORD OF THE CORRESPONDENCE COULD BE FOUND SO IT WAS THAT IT BE SUBMITTED TO THIS OFFICE. | A REVIEW OF THE OTHER STATE'S RETURN DOES NOT SHOW THAT ANY OF THE TAXPAYER'S INCOME IS BEING DOUBLE TAXED. IN FACT, THE SUPPLEMENTARY STATEMENTS SUBMITTED WITH RETURN APPEAR TO SHOW HOW THE PA SOURCED INCOME IS BEING DEDUCTED AND NOT TAXED BY MA. THE RETURN HAS BEEN FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW. PER THE RESPONSE FROM BIT, THEY AGREE THAT THE TAXPAYERS' INCOME DOES NOT APPEAR TO BE DOUBLE TAXED. THE CPA WILL BE NOTIFIED OF THIS DETERMINATION.<br><br>A RESPONSE (9/15/21) WAS RECEIVED FROM BIT. BIT AGREES WITH THE DETERMINATION OF THIS OFFICE IS APPEARS THAT NO INCOME IS BEING DOUBLE TAXED. THE NON-RESIDENT INCOME SCHEDULE ON THE MA RETURN IS BACKING OUT THE INCOME REPORTED ON THE PA RETURN. BIT ALSO STATES THAT CPA/TAXPAYERS ONLY NOW IS TO PETITION THE BOARD OF APPEALS. AN EMAIL (10/22/21) HAS BEEN SENT TO THE CPA EXPLAINING THIS DETERMINATION. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE CPA/TAXPAYERS. CLOSING CASE. |
| 2021-1209 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HER 2020 REFUND YET.   | TAXPAYER EMAILED ME THE APPROPRIATE INFORMATION AND BIT PROCESSED THE REFUND. TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-1210 | THIS OFFICE RECEIVED A REQUEST WITHIN THE DEPARTMENT TO TAKE A LOOK AT A BALANCE FOR A STATE EMPLOYEE.  | BIT ERRONEOUSLY TOOK AWAY WITHHOLDING FOR TAX YEAR 2017 AND THE TAXPAYER WAS THEN ASSESSED AND HAD A 2020 REFUND OFFSET TO PAY THE BALANCE. THIS OFFICE ASKED FOR THE WITHHOLDING TO BE PUT BACK ON WHICH THEN CREATED A REFUND.   |
| 2021-1211 | THIS OFFICE RECEIVED A REQUEST FROM BOA FOR THE ADVOCATE OFFICE TO REQUEST A SMALL BALANCE BE WRITTEN OFF FOR A SURVIVING DAUGHTER AS THE BALANCE IS NOT CORRECT.   | BIT WROTE OFF THE BALANCE AND THE TAXPAYERS WHO FILED THE APPEAL WERE NOTIFIED NOTHING IS DUE AT THIS TIME.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1212 | <p>THIS OFFICE RECEIVED AN EMAIL FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYERS SAYS THAT THE AMOUNT HAS YET TO BE RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND IS IN THE PROCESS OF BEING ISSUED TO THE HOWEVER THE AMOUNT BEING SENT IS LESS THAN THAT CALCULATED ON THE RETURN. A REVIEW OF RETURN SHOWS THAT AN ADJUSTMENT HAS BEEN MADE TO THE WITHHOLDINGS AMOUNT. THE AMOUNT HAS BEEN LOWERED BECAUSE THE WITHHOLDINGS ARE LESS THAN THE AMOUNT LISTED IN THE W-2 REPOSITORY. THE TAXPAYERS ARE NJ RESIDENTS WORKING IN PA. THE REFUND IS THE WITHHOLDINGS AMOUNT. A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT MRS. TAXPAYER HAS BEEN ISSUED A NRK-1. THE ADDITIONAL AMOUNT IS NON-RESIDENT WITHHOLDING THAT HAS BEEN LISTED ON THE INCORRECT LINE.</p> | <p>AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE NON-RESIDENT WITHHOLDINGS TO BE CREDITED BACK TO THE RETURN. PER THE RESPONSE FROM BIT, THE NON-RESIDENT WITHHOLDINGS HAVE BEEN REMOVED BECAUSE NO NRK-1 HAD BEEN RECEIVED WITH THE PA-40. HOWEVER THE WITHHOLDINGS IS BEING ALLOWED ABOUT THE WITHHOLDINGS AND INCOME IS LISTED ON THE ENTITY'S SCHEDULE N. THE NRK-1 HAD BEEN ISSUED BY AN ESTATE. BASED ON THE ADJUSTMENT TO ALLOW THE WITHHOLDINGS, A SECOND REFUND WILL NOW BE SENT TO THE TAXPAYERS. AN EMAIL (9/2/21) HAS BEEN RECEIVED FROM MR. TAXPAYER. HE EXPLAINED THAT WHILE A REFUND HAS BEEN RECEIVED, THE AMOUNT IS LESS THAN WHAT WAS EXPECTED. A REPLY WAS SENT SAYING THE AMOUNT IS LESS BECAUSE NRK-1 ISSUED BY THE ESTATE HAD BEEN RECEIVED WITH THE RETURN. THE WITHHOLDINGS ARE BEING ALLOWED HOWEVER THE NRK-1 SHOULD BE SUBMITTED WITH FUTURE RETURNS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT SECOND REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE ADDITIONAL REFUND AMOUNT HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1213 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE NOTICE ADVISES OF A LIABILITY. THE CPA SAYS THAT HE BELIEVES THE LIABILITY IS THE RESULT OF A ERROR DONE BY THE DEPARTMENT. THE TAXPAYERS ARE LISTED AS FISCAL AND NOT ANNUAL L FILERS. THE CPA GOES ON TO SAY THAT HE WAS PREVIOUSLY IN CONTACT WITH A REPRESENTATIVE WHO EXPLAIN, THAT WHILE TIME WOULD BE NEEDED, THE ACCOUNT WOULD BE ADJUSTED ACCORDINGLY. THERE HAVE BEEN ADDITIONAL TELEPHONE CALLS AND EMAILS WITH THE REPRESENTATIVE WHO HE WAS ORIGINALLY SPEAKING WITH.</p>  | <p>AN EMAIL HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND ADJUST THE FILING STATUS ACCORDINGLY. PER THE RESPONSE FROM BIT, THE STATUS HAS BEEN ADJUST HOWEVER THERE IS STILL A BALANCE DUE. THE BALANCE IS THE RESULT OF ADJUSTMENTS TO THE OTHER CREDIT AND CARRY OVER CREDITS. MR. TAXPAYER HAS OWNERSHIP OF ENTITIES THROUGH A TRUST AND APPEARS TO HAVE BEEN ATTEMPTING TO CLAIM THE CREDIT ISSUED TO THE TRUST. THIS IS NOT ALLOWED BECAUSE OTHER CREDIT IS NOT A PASS THROUGH CREDIT. A REPLY HAS BEEN RECEIVED STATING THAT THE EXPLANATION GIVEN APPEARS TO BE INLINE WITH KNOWN ADJUSTMENT PREVIOUSLY MADE TO THE ACCOUNT.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS OR TAX PREPARER.</p>   |
| 2021-1214 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS AMENDED RETURN NOT YET BEING PROCESSED.</p>   | <p>BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED HER REFUND WILL COME IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1215 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A BALANCE FOR HER CLIENT.</p>  | <p>BIT REVIEWED THE ACCOUNT AGAIN AND FOUND A SYSTEM ERROR THAT INCORRECTLY ADDED A BALANCE. IT HAS BEEN FIXED AND THE CPA HAS BEEN NOTIFIED HER CLIENT NO LONGER OWES ANYTHING.</p>   |
| 2021-1216 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE BECAUSE OF A LATE PAYMENT EVEN THOUGH THE TAXPAYER WAS ON MILITARY LEAVE.</p>   | <p>BIT TOOK AWAY THE PENALTIES AND INTEREST BECAUSE THE TAXPAYER MADE HIS PAYMENT WITHIN THE 90 DAYS HE CAME BACK FROM DEPLOYMENT.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1217 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HER REBATE YET.  | PTR PROCESSED THE CLAIM AND THE TAXPAYER WAS NOTIFIED THEIR REBATE WILL COME IN THE NEXT COUPLE WEEKS.   |
| 2021-1218 | THIS OFFICE RECEIVED AN EMAIL WITH AN AMENDED PA TAX RETURN FOR TAX YEAR 2020.   | BIT PROCESSED THE AMENDED RETURN AND THE TAXPAYER HAS BEEN NOTIFIED HIS ADDITIONAL REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1219 | THIS OFFICE RECEIVED AN EMAIL FROM MRS. TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE NOTICE IS ADVISING OF TAX DUE AMOUNT. MRS. TAXPAYER GOES ON TO SAY THAT SHE A PA RESIDENT WHO IS ACTIVE DUTY MILITARY STATIONED OUTSIDE THE STATE. SHE IS NOW MARRIED AND BELIEVES THAT THE DEPARTMENT IS MISINTERPRETING THE MILITARY SPOUSAL RESIDENCY RELIEF ACT (MSRRA). A REVIEW OF THE INCOME TAX RETURN SHOWS THAT INTEREST INCOME HAS BEEN REPORTING WITH A REFUND BEING REQUESTED AS PA WITHHOLDINGS BEING WITHHELD AGAINST THE MILITARY WAGES. AFTER REVIEW AN ADJUSTMENT WAS MADE TO TAX HER SPOUSE'S WAGES. THE ADDITION OF THE WAGES IS CREATING THE BALANCE. | <p>THE MSRRA ALLOWS FOR MILITARY SPOUSES TO CLAIM THE RESIDENCY OF THE SERVICEMEMBER. WHILE THE PA-40 RETURN IS MARKED NON-RESIDENT, IT DOES APPEAR THAT THE PRIMARY TAXPAYER IS A PA RESIDENT BASED ON THE FLING HISTORY AND INFORMATION PROVIDED IN THE EMAIL SENT TO THIS OFFICE. A REPLY EMAIL (9/16/21) EXPLAINED THAT THE RESIDENT ACT ALLOWS FOR A SPOUSE TO CLAIM THE RESIDENCY OF THE SERVICEMEMBER. HOWEVER PA LAW ONLY EXEMPTS MILITARY INCOME EARNED OUTSIDE THE STATE NOT OTHER W-2 WAGES. THE TAXPAYER FILED TWO OTHER RETURNS BOTH AS NON-RESIDENTS. THIS OFFICE WILL AWAIT A REPLY FROM THE PRIMARY TAXPAYER.</p> <p>A TELEPHONE CALL WAS PLACED OUT AND THEN RECEIVED FROM MRS. TAXPAYER. IT WAS EXPLAINED THAT WHILE IT IS TRUE THAT MSRRA ALLOWS FOR THE NON-MILITARY SPOUSE TO CLAIM THE RESIDENCY OF THE MILITARY SERVICEMEMBER, THE SPOUSE HAS TO REPORT OR NOT REPORT THEIR INCOME ACCORDING TO THAT STATE'S TAX GUIDELINES. UNDER PA TAX RULES, ALL NON MILITARY INCOME EARNED OUTSIDE THE STATE IS TAXABLE FOR RESIDENTS. MRS. TAXPAYER AGREES WITH THE ADJUSTMENT MADE BY THE DEPARTMENT. AN EMAIL (9/22/21) WAS RECEIVED ASKING WHETHER THE ADJUSTED REFUND HAS PROCESSED. A REPLY WAS SENT SAYING THAT THE REFUND HAS BEEN PROCESSED AND SHOULD BE RECEIVED SHORTLY. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1220 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO HIS 2020 RENT REBATE BEING DENIED.   | A PTR MANAGER REACHED OUT TO THE TAXPAYER AND WILL HELP THEM GOING FORWARD SO THEY CAN RECEIVE THEIR REBATE.   |
| 2021-1221 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO BALANCES FROM TAX YEARS 2018 TO 2020. TAXPAYER WILL LOOK BACK AT 2018 TO SEE IF WITHHOLDING WAS TAKEN FROM A PA LOTTERY WIN AND ALSO TO SEE IF PAYMENTS WERE MADE FOR TAX YEARS 2019 AND 2020.   | TAXPAYER SENT INFORMATION IN REGARDS TO 2018 AND THE PA WITHHOLDING WAS ACCEPTED. TAXPAYER HAS BEEN NOTIFIED OF THE ADJUSTMENT.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1222 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO EUP THAT WAS BILLED FOR TAX YEAR 2019.  | BIT REVIEWED THE ACCOUNT AND TOOK AWAY THE PENALTIES BECAUSE OF THE RECEIVED CORRESPONDENCE. THE CPA HAS BEEN NOTIFIED A REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-1223 | THIS OFFICE RECEIVED A TELEPHONE FROM THE TAXPAYER AND HER TAX PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE SHE IS NOT RECEIVING CREDIT FOR THE PA WITHHOLDINGS LISTED ON HER W-2. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER IS A PA RESIDENT WORKING IN DE. NOTES ON THE SYSTEM STATE THAT THE WITHHOLDINGS HAVE BEEN REMOVED BECAUSE THE AMOUNT CAN NOT BE VERIFIED. THE ADJUSTMENT HAS CREATED A BALANCE DUE ON THE ACCOUNT.                   | <p>THE TAXPAYER HAS BEEN ASKED TO SUBMIT A COPY OF THE W-2 TO DETERMINE IF IT SHOWS THE PA WITHHOLDINGS. THIS OFFICE'S EMAIL ADDRESS HAS BEEN PROVIDED. THE W-2 HAS BEEN RECEIVED AND REVIEWED. THE W-2 SHOWS THAT WITHHOLDINGS APPEAR TO HAVE BEEN PAID TO DE. A TELEPHONE CALL (9/8/21) HAS BEEN PLACED OUT TO THE TAXPAYER TO EXPLAIN THIS FACT. THE TAXPAYER SAYS THAT SHE BELIEVES THE WITHHOLDINGS IN PA BECAUSE THE DEPARTMENT OF REVENUE WAS CONTACTED AND DE HAS NO RECORD OF RECEIVING A PAYMENT FOR THE AMOUNT. IT WAS EXPLAINED IF THE EMPLOYER HAS BEEN NOTIFIED OF THIS ISSUE. THE TAXPAYER STATED YES. IT WAS ADVISED THAT THE TAXPAYER SET UP A DEFERRED PAYMENT PLAN TO ALLOW TIME TO GET A RESPONSE FROM THE EMPLOYER SINCE BASED ON THE INFORMATION RECEIVED THE DEPARTMENT'S ADJUSTMENT IS CORRECT. THE TELEPHONE NUMBER FOR THE CUSTOMER EXPERIENCE CENTER HAS BEEN PROVIDED BY EMAIL.</p> <p>A TELEPHONE CALL (9/13/21) HAS BEEN RECEIVED FROM THE TAXPAYER. IT WAS EXPLAINED THAT THE W-2'S HAVE BEEN RECEIVED. THE WITHHOLDINGS IN QUESTION APPEAR TO HAVE BEEN PAID TO DE NOT PA. THEREFORE IT WOULD SEEM THAT THE ADJUSTMENT MADE BY THE DEPARTMENT IS CORRECT. THE TAXPAYER SAID THAT SHE HAS CONTACTED DE AND THEY HAVE NO RECORD OF RECEIVED A WITHHOLDINGS PAYMENT. THE TAXPAYER THEN ASKED IF THE WITHHOLDINGS CAN BE CLAIMED ON HER DE RETURN. THE TAXPAYER ASKED IF THE WITHHOLDINGS COULD BE LISTED ON THE DE RETURN. IT WAS STATED THAT IT IS UNKNOWN IF THIS CAN BE DONE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.</p> |
| 2021-1224 | THIS OFFICE RECEIVED A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, FROM THE TAXPAYERS THROUGH THE MAIL. UNFORTUNATELY, THE INJURED SPOUSE ALLOCATION HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE AS THIS OFFICE ONLY HAS JURISDICTION OVER PA PERSONAL INCOME AND INHERITANCE TAX MATTERS. THERE IS RECORD OF THE TAXPAYERS ON THE SYSTEM. THERE IS ONLY ONE INCOME TAX RETURN. THE RETURN REPORTS SCHEDULE C BUSINESS INCOME AND NO TAX LIABILITY AFTER REQUESTING TAX FORGIVENESS. | <p>AN ATTEMPT WILL BE MADE TO RETURN THE FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, TO THE TAXPAYERS WITH INSTRUCTIONS ON HOW TO SUBMIT IT TO THE FEDERAL IRS.</p> <p>A LETTER DATED (10/27/21) IS BEING SENT TO THE TAXPAYERS ADVISING THAT THE FORM 8379 HAS BEEN SUBMITTED TO THE INCORRECT ADVOCATE OFFICE. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE.</p>   |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1225 | THIS OFFICE RECEIVED A PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION, FROM THE TAXPAYERS THROUGH THE MAIL. MRS. TAXPAYER IS LISTED AS THE INJURED SPOUSE ON THE PA-8379. A HAND-WRITTEN LETTER HAS BEEN SENT WITH THE FORM AND A REVIEW OF BOTH THE LETTER AND ACCOUNT APPEARS TO SHOW THAT THE PA-8379 HAS BEEN SUBMITTED IN ERROR. ADDITIONALLY, THE PA-8379 IS INCOMPLETE. THERE IS RECORD OF THE TAXPAYERS ON THE SYSTEM. THE PA INCOME TAX RETURN HAS BEEN FILED REPORTING A LIABILITY OF UNDER FIVE (5) DOLLARS. IT APPEARS THAT THE PA-8379 HAS BEEN FILED IN ERROR BECAUSE THE IN LETTER, MRS. TAXPAYER SPEAKS ABOUT FILING THE PA-8379 IN RESPONSE TO LETTERS FROM THE FEDERAL IRS STATING THAT INITIAL INJURED SPOUSE ALLOCATION WAS INCOMPLETE. | AN ATTEMPT WILL BE MADE TO NOTIFY THE TAXPAYER THAT THE PA-8379, INJURED SPOUSE CLAIM AND ALLOCATION, IS INCOMPLETE AND SUBMITTED IN ERROR. A FEDERAL FORM 8379, INJURED SPOUSE ALLOCATION, NEEDS TO BE COMPLETED AND SUBMITTED TO THE IRS.<br><br>A LETTER DATED (10/27/27) IS BEING SENT TO ADVISE THAT IT APPEARS THAT A PA INJURED SPOUSE CLAIM AND ALLOCATION WAS SUBMITTED INCORRECTLY. A FEDERAL 8379 SHOULD HAVE BEEN COMPLETED. THERE APPEARS THAT THERE IS NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE. |
| 2021-1226 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A CHECK HIGHER THAN WHAT WAS CLAIMED ON THE PTR CLAIM.  | I EXPLAINED TO THE TAXPAYER THAT THEY WERE ELIGIBLE FOR THE KICKER AND THAT IS WHY THE REBATE WAS HIGHER THAN WHAT WAS CLAIMED.   |
| 2021-1227 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO RECEIVING A LETTER FROM REVENUE ABOUT HIS WITHHOLDING BUT NOT KNOWING WHERE TO SEND IT.   | THE EXAMINER MADE AN ERROR IN SENDING A STAND ALONE NOTICE WHICH DID NOT HAVE INFORMATION ON WHERE TO SEND CORRESPONDENCE. I GAVE THE TAXPAYER THE DEX-93 INFO SO HE CAN SEND IN HIS EMPLOYER LETTER.   |
| 2021-1228 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THEIR 2020 REFUND NOT YET PROCESSED.  | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THEY WILL RECEIVE IT IN THE NEXT COUPLE WEEKS.   |
| 2021-1229 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A FAILED PAYMENT AND THE NEW BALANCE.  | BIT PROCESSED THE RETURN AND I GAVE THE CPA THE UPDATED BALANCE IN RESULT OF THE FAILED PAYMENT.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1230 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO THE REFUND THE DEPARTMENT ISSUED TO THE TAXPAYERS. THE CPA SAYS THAT A NOTICE HAS BEEN RECEIVED STATING THAT THE INCOME TAX RETURN HAS BEEN ADJUSTED TO TAX MR. TAXPAYER'S RETIREMENT INCOME. THE RETURN WAS ORIGINALLY FILED NO INCOME AND REQUESTING A REFUND OF THE PA WITHHOLDINGS. THE CPA SAYS THAT WHILE HE UNDERSTANDS WHY THE ADJUSTMENT HAS BEEN MADE, IT IS INCORRECT. THE CPA SAYS THAT THE TAXPAYERS ARE NY RESIDENTS. MR. TAXPAYER RETIRED AND MADE TO DECISION TO SELL THEIR NY HOME AND MOVE TO FL. THE TAXPAYERS OWN A RENTAL HOME IN PA AND CHANGED THEIR MAILING ADDRESS TO THE PA ONE TO CONTINUE RECEIVE THEIR MAIL. PA TAXES HAVE BEEN WITHHELD DUE TO THE ERROR.</p> | <p>AN EMAIL (10/27/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION FOR A DETERMINATION AS TO WHETHER AN ADJUSTMENT CAN BE MADE. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURES. THE INFORMATION SUBMITTED MADE IT REASONABLE TO BELIEVE THAT THE TAXPAYERS WERE NOT PA RESIDENTS. AN ADDITIONAL REFUND AMOUNT HAS BEEN PROCESSED AND SHOULD BE RECEIVED BY THE TAXPAYERS. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THE CPA WILL BE NOTIFIED OF THE STATUS OF THE ACCOUNT. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>THE EMAIL TO THE CPA IS BEING SENT ON (11/1/21).</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1231 | <p>THIS OFFICE RECEIVED AN AMENDED RETURN THROUGH THE MAIL IN REGARDS CHANGING THE ESTIMATED PAYMENTS CLAIMED ON THE 2020 RETURN.</p>   | <p>BIT PROCESSED THE REFUND AND FOUND A CARRY OVER CREDIT THAT WAS NOT CLAIMED BUT ALSO ADDED CODE 4D FROM THE 1099. THE CPA WAS CONTACTED AND NOTIFIED OF THE ADJUSTMENTS AND THE REFUND THAT IS BEING SENT TO THE TAXPAYER.</p>  |
| 2021-1232 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE ADVISES THAT THE TAXABLE INCOME HAS BEEN INCREASED BASED ON THE K-1'S RECEIVED BY THE DEPARTMENT. THE ADJUSTMENTS DECEASED THE OVERPAYMENT AND CARRY OVER CREDIT MOVING FORWARD TO THE FOLLOWING YEAR. THE CPA SAYS THAT THE ISSUE OF THE K-1 INCOME DIFFERING BETWEEN THE TAXPAYERS AND THE DEPARTMENT. THEREFORE THE CPA WANTED TO KNOW IF SHE COULD RECEIVE A BREAKDOWN OF THE TAXPAYERS' FIGURES VERSUS THE DEPARTMENT'S FIGURES.</p>  | <p>A COPY OF THE K-1 SUMMARY CREATED BY THE DEPARTMENT HAS BEEN FORWARDED TO THE CPA BY EMAIL. THERE IS NO RECORD OF THE CPA CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER SENDING OF THE EMAIL. CLOSING CASE.</p> <p>A TELEPHONE CALL (10/6/21) WAS RECEIVED A TELEPHONE CALL FROM THE CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CARRY OVER CREDIT WAS EXPLAINED TO THE CPA. THE CREDIT IS RESULT OF THE ADJUSTMENTS MADE BY THE DEPARTMENT AND PENALTY &amp; INTEREST ASSESSED AGAINST THE TAXPAYER. THE CPA WAS SATISFIED WITH THE EXPLANATION.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1233 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE REFUND REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE RETURN APPEARS TO THAT THE REFUND HAS BEEN CALCULATED AFTER LISTING A SCHEDULE O TUITION ACCOUNT DEDUCTION AND SCHEDULE OC OTHER CREDIT DEDUCTION. THE ACCOUNT HAS BEEN REVIEWED AND IT APPEARS THAT THE OTHER CREDITS HAVE BEEN VERIFIED AND RETURN ACCEPTED AS FILED. BOTH REQUESTED REFUNDS ARE CURRENTLY IN SECONDARY REVIEW.</p> | <p>IT HAS BEEN EXPLAINED TO MR. TAXPAYER THAT THE REFUNDS ARE CURRENTLY IN SECONDARY REVIEW DUE TO THE AMOUNT. AN EMAIL WILL BE SENT TO TREASURY ASKING FOR THE REFUND TO BE REVIEWED AND RELEASED IF ABLE.</p> <p>BEFORE A EMAIL COULD BE SENT TO TREASURY, THE RESPECTIVE REFUNDS CONTINUED PROCESSING AND WERE ISSUED TO THE TAXPAYERS. THE TAXPAYERS APPEAR TO BE QUESTIONING THE ADJUSTMENTS MADE IN ONE OF THE TAX YEAR. HOWEVER THE TAXPAYERS SAY THAT THEY WILL SEND THE INFORMATION IN FOR GENERAL REVIEW. THEREFORE IT SEEMS THAT NO OTHER ASSISTANCE CAN BE PROVIDED OR BEING REQUEST BY THE TAXPAYERS. CLOSING CASE.</p>   |
| 2021-1234 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA REGARDING AN AMENDED INCOME TAX RETURN THAT HAS BEEN SUBMITTED TO THE DEPARTMENT. THE CPA SAYS THAT HE WANTED TO KNOW IF THE RETURN HAD BEEN REVIEWED. A REVIEW OF THE RETURN AND ACCOMPANYING SCHEDULE PA-40X THAT THE TAXPAYERS ARE ATTEMPTING TO DECREASE THE OVERALL TAXABLE INCOME MAINLY BY REDUCING THE LINE 1A GROSS COMPENSATION. THE AMENDED RETURN IS AWAITING RETURN.</p>                    | <p>AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE AMENDED RETURN.</p> <p>A COPY OF THE DE RETURN WILL BE REQUESTED AFTER REVIEWING THE AMENDED RETURN. THIS OFFICE HAS BEEN ABLE TO BE DETERMINE WHY THE LINE 1A COMPENSATION HAS BEEN REDUCED. THE ADJUSTED W-2 WAGES ARE REFLECTED IN THE W-2 REPOSITORY. OTHER CLASSES OF INCOME ARE BEING REDUCED AS WELL. THE TAXPAYERS FILED AS PART-YEAR RESIDENTS APPEARING TO HAVE MOVED TO PA FROM DE. IS THE ADDITIONAL INCOME BEING REMOVED EARNED AS DE RESIDENTS? IT IS BELIEVED THAT THE TAXPAYERS MOVED FROM DE BECAUSE MR. TAXPAYER RECEIVED A SPLIT DE AND PA W-2.</p> <p>AN EMAIL (10/27/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINATION IF THE AMENDED RETURN CAN BE ACCEPTED AS FILE. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE AMENDED RETURN WAS PREVIOUSLY ACCEPTED BY THE DEPARTMENT. THE DE RETURN SHOWS THAT THE INCOME NOT BEING REPORTED ON THE PA-40 RETURN WAS REPORTED TO DE. A RESIDENT CREDIT IS ALLOWABLE BECAUSE ALL OF THE W-2 WAGES ARE BEING REPORTED TO DE. THE ACCOUNT HAD TO BE FINALIZED. THERE ARE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. A REFUND IS BEING CALCULATED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1235 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE ADVISES OF UNPAID BALANCE. HOWEVER MR. TAXPAYER SAYS THAT A PAYMENT HAS ALREADY BEEN REMITTED TO SATISFY THE AMOUNT SHOWN AS OWED. A REVIEW OF THE ACCOUNT SHOWS THAT THE DEPARTMENT HAS RECORD OF RECEIVING TWO INCOME TAX RETURNS. THE SECOND RETURN HAS BEEN SUBMITTED TO INCLUDE GROSS COMPENSATION. MR. TAXPAYER DID REMIT A PAYMENT FOR THE AMOUNT. THE NOTICE HAS BEEN SENT BECAUSE THE PAYMENT PROCESSED BEFORE THE RETURN AND WAS INCORRECTLY REFUNDED TO THE TAXPAYERS. A SECOND PAYMENT WILL NEED TO BE REMITTED.</p>  | <p>THE REASON FOR THE NOTICE HAS BEEN EXPLAINED TO THE TAXPAYER. THE PAYMENT WAS PROCESSED BEFORE THE RETURN AND INCORRECTLY REFUNDED. A SECOND PAYMENT SHOULD BE REMITTED. MR. TAXPAYER WAS CONCERNED ABOUT THE PENALTY AND INTEREST SHOWN ON THE NOTICE. IT HAS BEEN EXPLAINED THAT THE FEES WILL ADJUST ONCE THE SECOND PAYMENT IS RECEIVED. MR. TAXPAYER STATES A PAYMENT WILL BE REMITTED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO MR. TAXPAYER. CLOSING CASE.</p>  |
| 2021-1236 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA THAT THE TAXPAYER NEVER RECEIVED THEIR REFUND CHECK. A STOP PAYMENT WAS SENT SINCE IT WAS MAILED 3 MONTHS AGO</p>  | <p>BIT RESENT ANOTHER REFUND CHECK AND THE CPA HAS BEEN NOTIFIED.</p>  |
| 2021-1237 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE INCOME TAX RETURN HAD BEEN FILED REQUESTING A REFUND. HOWEVER THE NOTICE ADVISED OF A BALANCE DUE AMOUNT. MR. TAXPAYER SAYS THAT HE WAS A PART-YEAR PA AND NJ RESIDENT MOVING TO NJ. WHILE HE MOVED TO NJ, HE REMAINED WITH THE SAME EMPLOYER. BOTH THE PA AND NJ RETURNS WERE SUBMITTED REPORTING THE INCOME REALIZED WHILE A RESIDENT OF EACH STATE. CORRESPONDENCE HAS BEEN SUBMITTED IN RESPONSE TO A REQUEST FOR INFORMATION TO VERIFY PART-YEAR RESIDENCY. NOTES ON THE SYSTEM STATE THAT AFTER REVIEW, THE INFORMATION DOES NOT VERIFY RESIDENCY. THIS OFFICE DISAGREES WITH THE DETERMINATION. BOTH RETURNS HAVE BEEN FILED AS A PART-YEAR RESIDENT AND THE INCOME REPORTED IS APPEAR TO BE CORRECT BASED ON THE DATES LISTED.</p> | <p>AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING THAT A ANOTHER REVIEW BE DONE OF THE CORRESPONDENCE PREVIOUSLY SUBMITTED.</p> <p>THE EMAIL IS BEING SENT ON 9/10/21.</p> <p>PER THE RESPONSE FROM BIT, THE PART-YEAR RESIDENCY DATES. HOWEVER A EMPLOYER LETTER IS STILL BEING REQUESTED BECAUSE THE INCOME REPORTED ON THE TAX RETURNS IS DIFFERENT THAT THE WAGE AMOUNTS LISTED ON THE W-2. NOTES ON THE SYSTEM SHOWS THAT AN EMPLOYER LETTER HAS BEEN RECEIVED. THE LETTER HAS BEEN REVIEWED AND THE RETURN IS NOW BEING ACCEPTED AS FILED. THE REQUESTED REFUND HAS BEEN RECEIVED BY THE TAXPAYER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1238 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNTS SHOWS THAT THE REFUND IS BE CALCULATED AFTER REQUESTING THE TAX FORGIVENESS CREDIT. THE DEPARTMENT SENT A NOTICE TO THE TAXPAYER REQUESTING DOCUMENTATION TO VERIFY THAT THE DEPENDENTS LISTED ON THE SCHEDULE SP ARE ALLOWABLE FROM PA PURPOSES. THE TAXPAYER IS CLAIMING HER GRANDCHILDREN. THE TAXPAYER RESPONDED WITH CUSTODY AGREEMENT ISSUED BY THE COURT ALONG WITH THE DEPENDENTS' SOCIAL SECURITY CARDS. THE INFORMATION HAS BEEN REVIEWED BUT DEEMED INSUFFICIENT. THERE IS A NOTE STATING THAT THE TAXPAYER NEEDS TO DEMONSTRATE THAT SHE IS THE CHILDREN'S MOTHER'S. HOWEVER THE TAXPAYER IS LISTED AS THE MATERNAL GRANDMOTHER.</p>     | <p>AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE ACCOUNT TO RE-REVIEWED. A CLEARER EXPLANATION IS NEEDED TO DETERMINE WHAT ADDITIONAL INFORMATION IS NEEDED.</p> <p>THE ACCOUNT WAS REVIEWED AGAIN BY BIT BEFORE AN EMAIL REPLY COULD BE SENT FROM THIS OFFICE. THE MOST RECENT EXAMINER REVERSED THE PREVIOUS ADJUSTMENT AND HAS ALLOWED THE TAX FORGIVENESS CREDIT. THE REQUESTED REFUND HAS ALLOWED AND BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO FURTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. CLOSING CASE.</p>   |
| 2021-1239 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE MR. TAXPAYER SAYS THAT THE NOTICE ADVISED THAT AN ADJUSTMENT HAS BEEN MADE TO TAX HIS W-2 INCOME. A REDUCED HAS BEEN ISSUED BASED ON THE ADJUSTMENT. THERE IS A NOTE ON THE SYSTEM STATING THAT THE INCOME HAS BEEN ADDED BASED ON THE INFORMATION SHOWING IN THE W-2 REPOSITORY. WHILE THE WAGES ARE LISTED, A OH ADDRESS IS BEING USED. MR. TAXPAYER GOES ON TO SAY THAT THE INCOME TAX RETURN DID NOT ORIGINALLY REPORT THE WAGES BECAUSE HE IS AN OH RESIDENT WORKING IN PA. THE WHOLE REFUND AMOUNT IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. MR. TAXPAYER HAS OF FILING INCOME TAX RETURNS AND PREVIOUSLY SUBMITTED INFORMATION BASED ON A REQUEST MADE BY THE DEPARTMENT.</p> | <p>AN EMAIL (10/7/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR SOMEONE TO REVIEW THE INFORMATION SUBMITTED TO THIS OFFICE AND ACCOUNT TO DETERMINE IF AN ADJUSTMENT CAN BE MADE TO ACCEPT THE RETURN AS ORIGINALLY FILED. PER THE RESPONSE FROM BIT, THE PA-40 RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILLED FIGURES - THE INCOME HAS BEEN REMOVED. THE DIFFERENCE OF THE REQUESTED REFUND WILL ISSUED TO THE TAXPAYERS. A TELEPHONE CALL (10/7/21) HAS BEEN PLACED OUT TO MR. TAXPAYER TO EXPLAIN THAT THE REMAINING REFUND AMOUNT WILL BE RECEIVED. A VOICEMAIL WAS LEFT. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1240 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE NOTICE IS REQUESTING A COPY OF THE W-2G TO VERIFY THE WITHHOLDINGS LISTED ON THE INCOME TAX RETURN. A REVIEW OF THE RETURNS SHOWS THAT IT HAS BEEN FILED REPORTING NO INCOME AND REQUESTING A FULL REFUND OF THE WITHHOLDINGS. A SCHEDULE T HAS BEEN COMPLETED HERE THE TAXPAYERS SAY THAT THE GAMBLING WINNINGS EQUALED OR EXCEEDED THE COST AND LOSSES. THE LETTER SENT IS ONLY ASKING FOR THE W-2G. THERE IS NO REQUEST FOR DOCUMENTATION VERIFYING THE WINNINGS AND LOSSES. | AN EMAIL REQUEST (10/15/21) HAS BEEN SENT TO THE BUREAU OF THE INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE WITHHOLDINGS HAVE BEEN VERIFIED AND THEREFORE ADJUSTED BACK TO THE ORIGINAL FIGURES. THE TAXPAYERS SHOULD NOW RECEIVED THE REQUESTED REFUND. AN EMAIL WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT FOR REVIEW AS THE ACCOUNT IS IN A FRAUD MANAGER EVALUATION HOLD IN PATH.<br><br>THE FRAUD MANGER EVALUATION HOLD PROCESS BEFORE AN EMAIL COULD BE SENT FROM THIS OFFICE TO FDAU. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE. |
| 2021-1241 | THIS OFFICE RECEIVED THE FEDERAL FORM 8379 IN ERROR. WILL RETURN BACK TO TAXPAYER WITH AND ADVISE TO REDIRECT.   | CALLED TAXPAYER TO ADVISE TO REDIRECT FED FORM 8379 TO IRS.  |
| 2021-1242 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THAT THE AMENDED RETURN BE EXPEITED. WILL SEND MESSAGE TO BIT TO EXPEDITE.  | PER BIT IMAGE OF AMENDED RETURN SHOWS STATEMENT FROM TAXPAYER THAT HE LIVED IN PA TEMPORARY DUE TO COVID AND EARNED INCOME. AMENDED RETURN DENIED, LETTER SENT TO TAXPAYER ADVISING.   |
| 2021-1243 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HER 2020 REFUND YET.   | I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBER IN ORDER TO GET HELP IN LOCATING HER IRS REFUND.   |
| 2021-1244 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE. TP WILL EMAIL MA RETURN TO MY ATTENTION. WILL FWD FOR REVIEW.  | REFUND WAS RELEASED FROM FME. EMAILED TAXPAYER TO ADVISE REFUND APPROVED.  |
| 2021-1245 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE INCREASE IN INCOME FROM THE K-1. WANTED TO KNOW WHICH K1 THE INCREASE IS COMING FROM. ADVSD WITH CONSULT WITH BIT AND ADVISE.   | CPA IS WORKING DIRECTLY WITH BDRA TO RESOLVE.  |
| 2021-1246 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF THE AMD RETURN WAS RECEIVED. ADVSD PARTIAL RETURN RECEIVED, CAN SEND COMPLETE RETURN TO MY ATTENTION.  | AMD RETURN PROCESSED SHOWING TAXPAYER AS NON RESIDENT WITH NO INCOME TO REPORT.  |
| 2021-1247 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE AMD RETURN TAXPAYERS ORIGINALLY FILED MFJ NOW FILING SEPERATE. ADVSD RETURN PEDNING REVIEW, WILL REQUEST AN EXPEDITE.   | AMENDED RETURN PROCESSED AND REFUND APPROVED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1248 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER'S CORRESPONDENCE NOT YET BEING REVIEWED.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1249 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER ABOUT HIS RENT REBATE BEING DENIED EVEN THOUGH HE SENT IN HIS RENT CERTIFICATE.  | PTR REVIEWED THE CLAIM AND THE REBATE HAS NOW BEEN APPROVED. TAXPAYER WAS CONTACTED AND NOTIFIED.  |
| 2021-1250 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE IS ADVISING OF A OUTSTANDING LIABILITY. A REVIEW OF THE INCOME TAX RETURN SHOWS THAT IT WAS FILED REPORTING A TAX DUE AMOUNT. THERE IS NO RECORD OF A PAYMENT BEING REMITTED TO THE DEPARTMENT. MR. TAXPAYER ACKNOWLEDGES THAT THE RETURN HAD BEEN FILED REPORTING THE BALANCE BUT THE RETURN WAS FILED INCORRECTLY. THE AMOUNT LISTED AS GROSS COMPENSATION SHOULD NOT HAVE BEEN REPORTED BECAUSE IT IS RETIREMENT INCOME AND THERE IS BASIS REMAINING THAT CAN BE DEDUCTED FROM THE DISTRIBUTION. | <p>A REVIEW OF THE ACCOUNT BY THIS OFFICE SHOWS THAT MR. TAXPAYER PREVIOUSLY CONTACTED THE ADVOCATE OFFICE REGARDING THIS ISSUE FOR A PREVIOUSLY TAX YEAR. PER THE NOTES AND LETTER SENT BY THIS OFFICE, THE BUREAU OF INDIVIDUALS REVIEWED THE ACCOUNT AND DETERMINED THAT THE RETIREMENT INCOME WAS NOT TAXABLE. AN EMAIL (10/15/21) HAS BEEN SENT TO BIT ASKING FOR THIS YEAR TO BE REVIEWED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE 1099R DISTRIBUTION HAS BEEN REMOVED FROM INCOME TAX RETURN. THE REMOVAL HAS CREATED A REFUND. THERE APPEARS TO BE NO FURTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1251 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE ADVISES OF AN OUTSTANDING LIABILITY FOR TWO SEPARATE TAX YEARS. MR. TAXPAYER SAYS THAT HE IS ACTIVE DUTY MILITARY STATIONED OUTSIDE OF PA. MR. TAXPAYER GOES ON TO SAY THAT HE IS UNDER THE BELIEF THAT MILITARY INCOME EARNED OUTSIDE THE STATE IS NOT TAXABLE. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS AN OUTSTANDING BALANCE BECAUSE THE MILITARY INCOME HAS BEEN REPORTED ON THE INCOME TAX RETURNS.  | <p>THE REASON FOR THE BALANCE HAS BEEN EXPLAINED TO MR. TAXPAYER. IT HAS BEEN ASKED THAT MR. TAXPAYER SUBMIT COPIES OF HIS MILITARY ORDERS TO HIS OFFICE FOR REVIEW. THE ORDERS HAVE BEEN SUBMITTED BY EMAIL.</p> <p>AN EMAIL (10/18/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINE IF AN ADJUSTMENT CAN BE MADE TO REMOVE THE MILITARY WAGES. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE MILITARY INCOME HAS BEEN REMOVED FROM BOTH TAX RETURNS. THE ADJUSTMENTS REVERSED THE LIABILITY. BOTH RETURNS ARE NOW EQUAL. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. AN EMAIL (10/19/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING OF THIS SAME INFORMATION. CLOSING CASE.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1252 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER REGARDING THE REFUND REQUESTED ON INCOME TAX RETURN. A REVIEW OF THE RETURN SHOWS THAT IT HAS BEEN FILED REPORTING GROSS COMPENSATION AND INTEREST INCOME. EXCESS WITHHOLDINGS HAS BEEN LISTED ON THE RETURN. THERE HAS BEEN NO ADJUSTMENTS TO THE RETURN AND THE REQUESTED REFUND HAS BEEN ISSUED.   | IT HAS BEEN EXPLAINED THAT THAT THE REQUESTED REFUND HAS BEEN ISSUED. THERE ARE CURRENTLY NO OUTSTANDING LIABILITIES SHOWING ON THE ACCOUNT. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE  |
| 2021-1254 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO SENDING A PAYMENT IN FOR TAX YEAR 2016 AND 2019 BUT THE PAYMENT JUST BEING CREDITED TO 2019. TAXPAYER NOW HAS A BALANCE STILL FOR 2016 AND PENALTIES AND INTEREST HAVE BEEN ACCRUING SINCE.   | TAXPAYER SENT IN ANOTHER PAYMENT SINCE THE MONEY WAS REFUNDED AND BIT FIXED THE PENALTIES AND INTEREST. ALL TAX YEARS HAVE BEEN TAKEN CARE OF AND NOTHING IS DUE AT THIS TIME.   |
| 2021-1255 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' TAX PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE PREPARER SAYS THAT THE NOTICE IS ADVISING ON AN UNPAID OUTSTANDING LIABILITY. THE PREPARER SAYS THAT MR. TAXPAYER SAYS THAT ACCORDINGLY TO HIS RECORDS, A PAYMENT HAS BEEN REMITTED BY CHECK. THE CHECK HAS BEEN CASHED BY THE DEPARTMENT. A REVIEW OF THE INCOME TAX RETURNS SHOWS THAT IT HAS BEEN FILED REPORTING A TAX DUE AMOUNT. A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT PAYMENT HAS BEEN RECEIVED BY THE DEPARTMENT AND APPLIED TOWARDS THE LIABILITY. THE TAX YEAR IS PAID IN FULL AND THERE ARE NO OTHER LIABILITIES SHOWING ON THE ACCOUNT. | IT HAS BEEN EXPLAINED TO THE TAX PREPARER THAT THE DEPARTMENT HAS RECORD OF RECEIVING THE PAYMENT AND IT HAS BEEN APPLIED TO THE ACCOUNT. THE TAX YEAR IS PAID IN FULL AND THERE ARE CURRENTLY NO OTHER LIABILITY SHOWING ON THE ACCOUNT. THERE APPEARS TO BE NO OTHER ASSISTANCE BE REQUESTED AT THIS TIME. CLOSING CASE. |
| 2021-1256 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO AN ENTITIES 2019 REFUND NOT YET BEING PROCESSED.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1257 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FRIM THE TAXPAYER QUESTIONING AN OFFSET FROM THE IRS. THE DEPARTMENT CREATED AN SFR FOR THE TAXPAYER AND HER EX HUSBAND, THEN OFFSET THE IRS REFUND WITH HER CURRENT HUSBAND. WILL REVIEW THEN CALL BACK WITH FINDINGS.  | MRS. TAXPAYER HAS BEEN REMOVED FROM THE JOIN LIABILITIES WITH HER EX-HUSBAND AND THE FEDERAL OFFSET HAS BEEN REFUNDED. CALLED TAXPAYERS TO ADVISE.   |
| 2021-1258 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING THAT THE REFUND FOR TAX YEAR 2020 BE EXPEDITED. WILL FORWARD TO BIT FOR EXPEDITE. TREASURY REVIEW.  | PIN LETTER. ADVISED CPA TO HAVE TP CALL FIU FOR RELEASE OF REFUND.   |
| 2021-1259 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HIS CLIENT BEING TAXED ON INCOME THAT HE FEELS IS NOT TAXABLE TO PA.   | BIT ADJUSTED THE INCOME BACK AND FOUND AN ADDITIONAL PAYMENT. THE CPA WAS NOTIFIED THE REQUESTED CARRY FORWARD CREDIT IS NOW IN 2021 PLUS AN ADDITIONAL REFUND WILL BE SENT.   |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1260 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HIS 2020 REFUND YET.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1261 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HIS CLIENTS BILL FROM TAX YEAR 2017. THE CPA WILL SEND ME ADDITIONAL DOCUMENTATION VIA EMAIL.         | BIT REVIEWED THE ACCOUNT AND NOTED THE TAXPAYER WAS REFUNDED BECAUSE OF THE OUT OF STATE CREDIT BUT THEN WHEN THEY AMENDED THEY SIGNIFICANTLY REDUCED IT WHICH IS CAUSING THE BALANCE DUE. |
| 2021-1262 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.  | BIT PROCESSED THE REFUND AND ADJUSTED THE OC CREDIT TO EQUAL THE TAX LIABILITY AS THE CLAIMED AMOUNT WAS HIGHER. THE CPA HAS BEEN NOTIFIED.  |
| 2021-1263 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WAS HIGHER BECAUSE WE HAD AN EXTRA PAYMENT ON THE ACCOUNT.  |
| 2021-1264 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.  | BIT PROCESSED THE REFUND AS IS AND THE CPA WAS NOTIFIED THE CHECK WILL COME IN THE NEXT COUPLE WEEKS.  |
| 2021-1265 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THEIR CLIENT WILL RECEIVE IT IN THE NEXT COUPLE WEEKS.   |
| 2021-1266 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER ABOUT HIS 2020 RETURN NOT YET BEING PROCESSED.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL COME IN THE NEXT COUPLE WEEKS.   |
| 2021-1267 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING THEIR 2020 REFUND. TAXPAYER WILL GET ME A COPY OF THE REV-1123 IN ORDER TO VERIFY THE OC CREDIT. | THE REQUESTED INFORMATION WAS SENT IN REGARDS TO LINE 23 AND THE TAXPAYER AND CPA WERE BOTH NOTIFIED THE REFUND WAS ACCEPTED AS FILED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1268 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE FEDERAL IRS (US TREASURY). THE TAXPAYER SAYS THAT THE NOTICES ADVISES THAT A PORTION OF HER FEDERAL RETURN IS BEING OFFSET TO BE APPLIED TOWARDS AN OUTSTANDING PA STATE LIABILITY. THE TAXPAYER SAYS THAT SHE DOES NOT BELIEVE THAT BELIEVE THAT ANYTHING IS OWED BASED ON HER RECORDS. A REVIEW OF THE ACCOUNT SHOWS THAT AN ADJUSTMENT WAS PREVIOUSLY MADE TO THE INCOME TAX RETURN TO ADD W-2 WAGES BASED ON THE FEDERAL RETURN. THE TAXPAYER SAYS THAT SHE IS A PA RESIDENT WHO WORKS IN DE.</p> | <p>IT WAS EXPLAINED TO THE TAXPAYER THAT BASED ON THE CONVERSATION AND HER SITUATION THAT THE ADJUSTMENT MADE BY THE DEPARTMENT IS CORRECT. HER W-2 WAGES ARE SUBJECT TO DOUBLE TAXATION. ALL OF A PA RESIDENT'S INCOME IS TAXABLE NO MATTER ITS SOURCE. DUE TO THE DOUBLE TAXATION, RESIDENTS CAN CALCULATE AN OUT OF STATE CREDIT. IT WAS ALSO EXPLAINED THAT IT IS UNKNOWN WHETHER AN ADJUSTMENT CAN BE MADE TO THE ACCOUNT. HOWEVER IT WAS ASKED THAT THE DE RETURN AND W-2 BE SUBMITTED TO OFFICE TO DETERMINE IF A CREDIT CAN BE CALCULATED.</p> <p>AN EMAIL (10/18/21) WAS RECEIVED FROM THE TAXPAYER SEEKING AN UPDATE REGARDING THE OUTSTANDING ISSUE. PLEASE SEE ALL PREVIOUS NOTES. IT DOES APPEAR THAT THE TAXPAYER CAN CLAIM A RESIDENT CREDIT FOR TAXES PAID TO DE. HOWEVER IT WILL BE REQUESTED THAT A SCHEDULE G-L BE COMPLETED FIRST. A REPLY EMAIL (10/18/21) HAS BEEN SENT EXPLAINING THIS FACT.</p> <p>THERE IS NO RECORD OF RECEIVING A RESPONSE FROM THE TAXPAYER. HOWEVER A EMAIL REQUEST (10/27/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO APPLY A OUT OF STATE CREDIT AS A COPY OF DE RETURN WAS RECEIVED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE TAXPAYER WILL HAVE TO PETITION THE BOARD OF APPEALS TO POSSIBLY HAVE TO AN OUT OF STATE CREDIT APPLIED TO THE INCOME TAX RETURN. BIT SAYS THAT THIS DETERMINATION IS THE RESULT OF THE FACT THAT THE DEPARTMENT DID NOT REMOVE THE CREDIT FROM THE RETURN. THE TAXPAYER FAILED TO REPORT THE INCOME ORIGINAL AND REQUEST A CREDIT AT THAT TIME. AN EMAIL (11/16/21) HAS BEEN SENT TO THE TAXPAYER ADVISING OF THIS INFORMATION. IT WAS ALSO STATED THAT THE BOARD MAY REQUIRE THAT THE BALANCE BE PAID IN FULL SINCE THE LIABILITY IS IN A COLLECTIONS STATUS. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.</p> |
| 2021-1269 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF LETTER RECEIVED AUTHORIZING THE EST. PAY FROM 2021 TO BE APPLIED TO TAX YEAR 2020. ADVISED NO RECORD OF LETTER BEING RECEIVED, CAN FAX LTR OF AUTHORIZATION TO MY ATTENTION WILL FORWARD TO BIT.</p>  | <p>ADVISED CPA PAYMENT TRANSFERRED FROM 2021 TO 2020.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1270 | THIS OFFICE RECEIVED A LETTER FROM THE TAXPAYER REQUESTING A EXPLANATION AND BREAKDOWN OF HOW THE LIABILITY SHOWING ON THE ACCOUNT IS BEING CALCULATED. THE TAXPAYER SAYS THAT THE LIABILITY BEING CALCULATED IS DIFFERENT FROM THE ONE DONE BY THE HIMSELF. NO RECORD COULD NOT BE FOUND OF A INCOME TAX RETURN BEING FILED BY THE TAXPAYER. THERE IS ONLY RECORD OF A PAYMENT RECENTLY BEING SUBMITTED TO THE DEPARTMENT. NOTES ON THE SYSTEM SHOW THAT THE RETURN OM THE SYSTEM WAS CREATED BY THE DEPARTMENT USING FEDERAL TAX INFORMATION BY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY NOW THE BUREAU OF DESK REVIEW AND ANALYSIS. | <p>A 2ND PIECE OF DUPLICATE CORRESPONDENCE HAS BEEN RECEIVED. IT APPEARS THAT LIMITED ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. PLEASE SEE THE PREVIOUS NOTE. A REVIEW OF THE ACCOUNT SHOWS THAT MULTIPLE NOTICES HAVE BEEN SENT TO THE TAXPAYER. THE SAME ADDRESS USED TO SEND BOTH PIECES OF CORRESPONDENCE TO THIS OFFICE IS THE SAME ADDRESS THAT THE NOTICES WERE MAILED TO. THERE IS NO RECORD OF ANY NOTICE BEING RETURNED TO THE DEPARTMENT FOR BAD ADDRESS OR FOR BEING UNDELIVERABLE. THIS CASE IS CURRENTLY ASSIGNED TO A REVENUE ENFORCEMENT COLLECTIONS AGENT. THERE ARE RETURNS MISSING IN ADDITION TO THE TWO TAX YEARS THE TAXPAYER IS INQUIRING ABOUT. THE MISSING RETURNS MUST BE SUBMITTED TO THE DEPARTMENT BUT ONLY TO THE BOARD OF APPEALS BASED ON THE CURRENT STATUS OF THE ACCOUNT. THE BOARD MAY REQUIRE THAT THE LIABILITY BE PAID FIRST. A TELEPHONE CALL (10/18/21) WAS PLACED OUT TO THE TAXPAYER WITH A VOICEMAIL BEING LEFT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THERE IS NO RECORD THAT COULD BE FOUND OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE TELEPHONE CALL AND VOICEMAIL LEFT BY THIS OFFICE. PLEASE SEE ALL PREVIOUS NOTES. AN EMAIL (12/9/21) HAS BEEN SENT TO THE BUREAU OF ENFORCEMENT AND TAXPAYER ASSISTANCE. AN EMAIL HAS BEEN SENT BECAUSE IT APPEARS THAT THIS CASE/ISSUE HAS BEEN ASSIGNED TO A REVENUE ENFORCEMENT AND COLLECTIONS AGENT. BEFORE A REPLY COULD BE RECEIVED FROM BETA, THE ADVOCATE ASKED FOR THIS OTRA CASE TO BE ADMINISTRATIVELY CLOSED. IT WILL BE RE-OPENED IF NECESSARY.</p> |
| 2021-1271 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA QUESTIONING THE STATUS OF THE IRS REFUND. WILL ADVISE TO REDIRECT TO THE IRS ADVOCATE.   | EMAILED TO ADVISE CPA TO REDIRECT TO IRS ADVOCATE UNIT.   |
| 2021-1272 | THIS OFFICE RECEIVED A FAX FROM THE CPA REQUESTING THAT A PAYMENT BE MOVED FROM 2021 TO 2020. WILL FWD TO BIT FOR ADJUSTMENT.   | PAYMENT MOVED TO THE 2020 TAX YEAR.   |
| 2021-1273 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE CREATED BY BDRA REGARDING ENTITIES NOT BEING FILED.   | THE CPA SENT ME ALL THE APPROPRIATE DOCUMENTATION AND I HAD THE CPA SET UP WITH A MANAGER IN BDRA TO WORK THROUGH THE CASE.   |
| 2021-1274 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING A LIEN RECEIVED. THIS IS A CORPORATE ACCOUNT . WILL WORK WITH LIENS / CORP FOR RESOLUTION.  | TAXPAYER WORKED DIRECTLY WITH CORP TAX FOR RESOLUTION.  |
| 2021-1275 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TP QUESTIONING THE MAOUNT OF THE REFUND. WILL REVIEW AND C/B WITH FINDINGS.  | CALLED BACK TO ADVISE REFUND AMOUNT IS CORRECT WITH INTEREST.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1276 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND THAT HAS BEEN REQUESTED ON THE INCOME TAX RETURN. MRS. TAXPAYER SAYS THAT IT IS PASS THE TIMEFRAME LISTED ON THE WEBSITE FOR WHEN THE REFUND SHOULD BE RECEIVED. MRS. TAXPAYER GOES ON TO SAY THAT THAT MR. TAXPAYER IS ACTIVE DUTY MILITARY AND THE RETURN HAS BEEN FILED REQUESTING A REFUND OF HIS W-2 WITHHOLDINGS. A REVIEW OF THE ACCOUNT SHOWS THAT TWO RETURNS HAVE BEEN RECEIVED BY THE DEPARTMENT. BOTH RETURNS ARE IDENTICAL AND REQUESTING TAX FORGIVENESS. THE RETURNS HAVE BEEN FILED LISTING INTEREST AND DIVIDEND INCOME. THE TAXPAYER DO NOT QUALIFY FOR THE FORGIVENESS CREDIT. | THE BUREAU OF INDIVIDUAL TAXES REVIEWED AND PROCESSED THE ACCOUNT BEFORE AN EMAIL COULD BE SENT FROM THIS OFFICE. THE EXAMINER CORRECTLY ADJUSTED THE RETURN TO DENY THE REQUEST FOR TAX FORGIVENESS. WHILE MR. TAXPAYER'S MILITARY WAGES ARE NOT ARE TAXABLE AS WAGES, THE AMOUNT MUST BE INCLUDED WHEN CALCULATING ONE FORGIVENESS CREDIT ELIGIBILITY. THE ADJUSTED REFUND HAS BEEN ISSUED WITH INTEREST. THERE APPEARS TO BE NOTHING ADDITIONAL NEEDED AT THIS TIME. CLOSING CASE. |
| 2021-1277 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IRATE THAT THE MILEAGE REPORTED UNDER UE EXPENSES WERE AUTO REMOVED WITH NO HOLD CODE LETTER SENT. ADVISED CAN SEND TRAVEL LOG TO MY ATTENTION WILL ALSO ADDRESS WHY NO HOLD CODE LETTER SENT FOR TRAVEL LOG.   | BIT ACCEPTED TRAVEL LOG FOR MILEAGE, PROCESSED RETURN AS FILED.   |
| 2021-1278 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM AN INDIVIDUAL IDENTIFYING HIMSELF AS THE SON OF THE TAXPAYER. THE TAXPAYER DECEASED BASED ON THE INFORMATION LISTED ON THE INCOME TAX RETURN. THE SON CALLED INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE RETURN. A REVIEW OF THE RETURN SHOWS THAT IT HAS BEEN FILED REPORTING INTEREST AND DIVIDEND INCOME. THE WITHHOLDINGS LISTED ARE COMING FROM 1099S. IT APPEARS THAT BANK ACCOUNT INFORMATION WAS ATTEMPTED TO BE LISTED ON THE RETURN BUT IT APPEARS TO BE NO ACCOUNT NUMBER.  | BIT PROCESSED THE REFUND AND THE TAXPAYERS SON HAS BEEN NOTIFIED THAT THE REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1279 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH A PAYOFF AMOUNT. WILL FORWARD TO COLLECTIONS CEC FOR RESOLUTION.  | FWD TO CEC COLLECTIONS FOR RESOLUTION.  |
| 2021-1280 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN INHERITANCE TAX ISSUE.  | I HAD A SPECIALIST WORK WITH THE CPA AND THE BALANCE HAS NOW BEEN TAKING CARE OF.   |
| 2021-1281 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN ADJUSTMENT TO THE ACCOUNT AND A MISSING ESTIMATED PAYMENT.  | BIT FOUND THE PAYMENT AND MADE THE PROPER ADJUSTMENTS. THE CPA HAS BEEN NOTIFIED THE REQUESTED AMOUNT HAS BEEN CARRIED FORWARD.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1282 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE STATUS OF THE 2020 RETURN. THE TAXPAYER'S SON MADE A REPORTING ERROR AND SWITCHED THE SSN(S) IN ERROR. THE CPA WILL SEND CORRECTED RETURNS.   | AMENDED RETURNS HAVE BEEN PROCESSED. EMAIL CPA TO ADVISE.   |
| 2021-1283 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING THAT HIS REFUND BE EXPEDITED DUE TO HARDSHIP. WILL SEND MESSAGE TO TREASURY TO EXPEDITE.  | REFUND SYSTEM APPROVED 09/22/21.  |
| 2021-1284 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HIS CLIENT'S OC CREDIT BEING DENIED.  | BIT PROCESSED THE REFUND AFTER RECEIVING THE APPROPRIATE DOCUMENTATION AND THE CPA HAS BEEN NOTIFIED EVERYTHING HAS BEEN ACCEPTED.        |
| 2021-1285 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HIS CLIENT NOT YET RECEIVING THEIR 2019 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-1286 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH THE 2018 LIABILITY. CPA WILL SEND DETAILED LETTER AND AMD 2018 RETURN.   | BDRA WILL BE WORKING DIRECTLY WITH THE CPA TO RESOLVE.  |
| 2021-1287 | THIS OFFICE RECEIVED A PHONE CALL FRM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. THE TAXPAYER LIVED AND WORKED IN OH. ADVISED TO SEND OH RETURN , LETTER FROM THE EMPLOYERS CONFIRMNG THAT TP LIVED AND WORKED IN OH AND COPIES OF THE W2S. | REFUND IS APPROVED BY BIT, NOW PENDING ID QUIZ, WILL REFER TAXPAYER TO THE FRAUD INVESTIGATION UNIT TO COMPLETE THE QUIZ.                 |
| 2021-1288 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE 2020 RETURN NOT YET BEING PROCESSED.   | BIT PROCESSED THE RETURN AND THE CPA WAS NOTIFIED OF THE BALANCE BECAUSE OF THE LOWER AMOUNT IN CARRY OVER CREDITS AND LOWERED OC CREDIT. |
| 2021-1289 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING LIABILITY. MATH ERROR WITH SCHDEULE E. ADVSD TO EMAIL SCHED TO MY ATTENTION FOR REVIEW  | RETURN ADJUSTED WILL ADVISE CPA TO CLAIM 50% OF RENT RECEIVED AND EXPENSES INSTEAD OF INCOME.   |
| 2021-1290 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND. TP LIVED AND WORKED IN NJ, EMPLOYER WITHHELD IN ERROR. ADVISED TO SEND COPY OF NJ RETURN AND LETTER FROM EMPLOYER.  | 2019 AND 2020RETURNS HAVE BEEN APPROVED. EMAILED CPA TO ADVISED.  |
| 2021-1291 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND FOR 2018 AND THE RETURN FOR 2019. ADVISED ADDITIONAL REFUND DUE TO INTEREST OWED BY THE DEPARTMENT. 2019 RETURN NOT RECEIVED. CPA WILL SEND TO 2019 TO MY ATTENTION.           | 2019 PROCESSED WITH HC 760.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1292 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING A BILLING NOTICE RECEIVED BY THE TAXPAYER. WILL REVIEW AND CALL BACK WITH FINDINGS.  | NO LIABILITY FOUND.  |
| 2021-1293 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN ENTITY HAVING TWO PAYMENTS DEDUCTED.   | BDRA IS AWARE OF AN ISSUE WITH DOUBLE PAYMENTS AND WILL WORK WITH THE CPA GOING FORWARD.   |
| 2021-1294 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE BALANCE. THE CPA CONTENDS THAT THE TAXPAYERS MADE A REPORTING ERROR AND SHOULD HAVE FILED PART YEAR. WILL REVIEW. ACCOUNT PASS STATUTORY DEADLINE. ACCOUNT DENIED APPEAL BY BOA.   | ADVISED CPA MUST PAY THEN APPEAL.  |
| 2021-1295 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE BALANCE ON THE PA20S/65. ADVISED WILL FWD TO BIT FOR REVIEW.   | LVM WITH CPA ADVISING PAYMENT FOUND AND ACCOUNT HAS \$0 BAKANCE DUE. WILL RECEIVE NOTICE.  |
| 2021-1296 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO AN APPEAL FOR INHERITANCE TAX.  | I LET THE TAXPAYER KNOW WE HAVE RECEIVED THE APPEAL AND BOA IS CURRENTLY WORKING ON IT.<br><br>BOA LET ME KNOW THE PENALTY WILL BE RECOMMENDED TO BE WRITTEN OFF.  |
| 2021-1297 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. TP FILED RETURN AS RESIDENT AND NOW WANTS TO CLAIM NON RESIDENT BECAUSE WORKED OVER IN AFGHANISTAN AS CONTRACTOR. TAXPAYER DID NOT ESTABLISH RESIDENCY IN ANY OTHER STATE. RECEIVED MAIL AT HIS PARENTS HOW IN TEXAS. WILL REVIEW. | ADVISED CAN SUBMIT A PETITION TO BOA FOR REFUND. ADVISED TP WILL NEED PROOF OF RESIDENCY IF NOT PA.  |
| 2021-1298 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS MADE AWARE OF A SLIGHT ADJUSTMENT TO THE OC CREDIT BECAUSE IT WAS HIGHER THAN THE TAX LIABILITY, HOWEVER THE INTEREST ON THE REFUND PUT IT BACK OVER THE ORIGINAL REQUESTED AMOUNT. |
| 2021-1300 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND FOR TAX YEAR 2020. ADVISED NEED 1099R SHOWING PROOF OF WITHHOLDINGS. CPA WILL SEND.   | LVM WITH CPA THAT THE REFUND IS APPROVED.  |
| 2021-1301 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE TAXPAYERS 2020 RETURN.  | I LET THE CPA KNOW THE OC CREDIT WAS ACCEPTED AND THERE IS NO BALANCE FOR THE 2020 TAX YEAR.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1302 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING AN EXPEDITE. PER REVIEW, ADVISED TO SEND PROOF OF WITHHOLDINGS TO MY ATTENTION, WILL SEND TO BIT FOR REVIEW.   | CALLED CPA ADVISED REFUND SYSTEM APPROVED 09/23/21 ALLOW 2-3 WEEKS FOR RECEIPT.  |
| 2021-1303 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON HER CLIENT'S 2020 RETURN.   | BIT ACCEPTED THE CREDIT AND NOTHING IS OWED AT THIS TIME, THE CPA HAS BEEN NOTIFIED.   |
| 2021-1304 | THIS OFFICE RECEIVED A PHONE CALL FROM THE REQUESTING SPOUSE QUESTIONING THE LIABILITIES DUE FOR TAX YEARS 2019, 2020. ADVISED TO FILL OUT PA-8857. WILL REVIEW.   | 2019- HAD CEC FIX WITHHOLDINGS. APPROVED INNOCENT SPOUSE RELIEF FOR REMAINING LIABILITY. REQUESTING SPOUSE WILL HAVE SMALL TAX AMOUNT DUE, EMPLOYER W/ HELD 3.03% INSTEAD OF 3.07%.<br>2020- LIABILITY TOO NEW. MUST HAVE EXHAUSTED APPEAL RIGHTS.       |
| 2021-1305 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE FROM 2015 EVEN THOUGH SHE HAS NOT WORKED SINCE 2008.   | TAXPAYER PROVIDED INFORMATION THAT THE INCOME WAS NOT TAXABLE AND BETA APPROVED THE DOCUMENTATION. TAXPAYER WAS NOTIFIED THAT THEY NO LONGER OWE A BALANCE TO PA.  |
| 2021-1306 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER 2020 REFUND YET.   | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THEY WILL RECEIVE IT IN THE NEXT COUPLE WEEKS.  |
| 2021-1307 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY FOR TAX YEAR 2018. PER REVIEW, APPEARS 2017 COC NEVER TRANSFERRED TO 2018. WILL FWD TO BIT FOR REVIEW.  | 2017 COC TRANS TO 2018, CALLED CPA TO ADVISE.  |
| 2021-1308 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A FAILED PAYMENT FOR 2021 AND ALSO A LOWER CARRY OVER CREDIT FOR 2020. TAXPAYER WILL SEND ME INFORMATION ON THE 2020 AND WE VERIFIED HE ENTERED THE WRONG ACCOUNT NUMBER FOR HIS 2021 PAYMENT. | BIT PROCESSED THE OUT OF STATE CREDIT AGAIN AND THE TAXPAYER WAS NOTIFIED OF THE CARRY OVER CREDIT NOW SITTING IN 2021. THE CPA WAS NOTIFIED THAT A CORRECTED SCHEDULE D WOULD NEED TO BE FILLED OUT IN ORDER TO MAKE ANY ADJUSTMENTS TO LINE 5 AS WELL. |
| 2021-1309 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA REQUESTING ASSISTANCE WITH ERRONEOUS INCOME FILED UNDER DONALD GEER'S ANME AND DOROTHY'S SSN. WILL REVIEW.  | EMAILED CPA TO ADVISE THAT THE TAXPAYER'S SSN AND NAME HAVE BEEN REMOVED FROM THE LIABILITY FOR TAX YEAR 2014.   |
| 2021-1310 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING HIS 2020 REFUND.   | BIT RELEASED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL COME IN THE NEXT COUPLE WEEKS.   |
| 2021-1311 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER 2020 REBATE YET.   | TAXPAYER SENT THE APPROPRIATE DOCUMENTS AND PTR PROCESSED THE REBATE. TAXPAYER HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1312 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO PAYMENTS FOR MULTIPLE YEARS AND A CREDIT SITTING IN 2018.   | I SUCCESSFULLY HAD A 2020 PAYMENT THAT WAS SITTING IN 2021 CORRECTLY TRANSFERRED TO 2020. I ALSO HAD AN OVERPAYMENT IN 2018 REFUNDED AND GAVE A BREAKDOWN AS REQUESTED OF PAYMENTS IN THE PAST COUPLE YEARS.  |
| 2021-1313 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO ADJUSTMENTS TO TAX YEAR 2019 AND NOT UNDERSTANDING WHY.  | I LET THE TAXPAYER KNOW THAT WAGES AND LINE 4 WERE ADJUSTED AND GAVE A DESCRIPTION OF WHY. TAXPAYER WILL SEND ME CORRESPONDENCE TO DISPUTE.<br><br>INFORMATION WAS RECEIVED AND THEN PROCESSED BY A SPECIALIST IN PIT. THE SPECIALIST WILL FOLLOW UP WITH THE TAXPAYER IN REGARDS TO THEIR ADJUSTMENTS. |
| 2021-1314 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER PASSING AWAY AND THE REFUND CHECK NEEDED TO BE SENT TO THE ESTATE.  | BIT PROCESSED THE STOP PAY AND SENT AN UPDATED CHECK WITH THE ESTATE LISTED. CPA HAS BEEN NOTIFIED.   |
| 2021-1315 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HIS 2020 REFUND YET. TAXPAYER WILL SEND ME A COPY OF THE NJ RETURN AND THEN I WILL HAVE IT EXPEDITED.  | BIT AND TREASURY APPROVED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED THEY WILL RECEIVE A REFUND VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.   |
| 2021-1316 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO HIS WIFE AND HIM BEING TAXED EVEN THOUGH HE IS ACTIVE DUTY MILITARY.   | TAXPAYER SENT THE APPROPRIATE CORRESPONDENCE AND THEN BIT PROCESSED THE FULL REFUND. TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-1317 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAX PREPARER QUESTIONING THE PAYMENT APPLIED TO 2019 AND 2020. PREPARERE STATES THAT THERE SHOULD BE NO REFUND FOR 2020, THE PAYMENT FOR \$530 SHOULD BE APPLIED TO AMENDED 2019 RETURN. ADVISED TO SEND COPY OF AMENDED AND I WILL SEND REQUEST TO STOP REFUND FOR 2020 IF NOT TOO LATE. | LVM WITH CPA AMD 2019 RETURN PROCESSED W/ PAYMENT. SMALL BALANCE WITH PEN/INT REMAINS.  |
| 2021-1318 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER REQUESTING ASSISTANE WITH A BALANCE. PER REVIEW, MORE INFO MAY BE NEEDED (OSC RETURNS, K1'S) WILL SEND MESSAGE TO BIT THEN CALL TP BACK WITH FINDINGS.  | SENT EMAIL TO TAXPAYER ADVISING THAT THE ACCOUNT HAD A SECOND REVIEW AND THE ORIGINAL ASSESSMENT HAS BEEN UPHELD.   |
| 2021-1319 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF DOMESTIC PATNER CONTRIBUTIONS ARE TAXABLE? REFERENCED ANSWER ID 2045 BUT TAXPAYER WANTED CLARIFICATION ON CAFETERIA PLANS. WILL EMAIL WITH FINDINGS   | CASE RESOLVED.  |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1320 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR 2020 REFUND YET. TAXPAYER LIVES IN DELAWARE AND STATES THEY DO NOT WORK IN PA BUT THEIR COMPANY FROM MARYLAND TAKES OUT PA WH BECAUSE THEY DON'T WANT TO TAKE OUT DE WITHHOLDING. TAXPAYER WILL SEND ME ADDITIONAL DOCUMENTATION. | TAXPAYER SENT THE APPROPRIATE DOCUMENTATION AND THE REFUND WAS APPROVED. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1321 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING THEIR 2020 REFUND.  | BIT PROCESSED THE REFUND AND LET THE TAXPAYER KNOW THE REFUND WAS A LITTLE LOWER BECAUSE WE DID NOT HAVE THE DELAWARE RETURN TO VERIFY THE OUT OF STATE CREDIT. TAXPAYER WILL GET ME A COPY OF THAT RETURN.<br><br>TAXPAYER SENT THE DE RETURN AND THE ADDITIONAL CREDIT WAS APPROVED. |
| 2021-1322 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH ETIDES. WILL FORWARD TO ETIDES.  | ETIDES WILL CONTACT THE TAXPAYER DIRECTLY  |
| 2021-1323 | THIS OFFICE RECEIVED AN INQUIRY FROM CEC REGARDING A TAXPAYER WHO NEEDS ASSISTANCE DUE TO HARDSHIP. DELINQUENCIES ARE FOR 2009-2014 TAX YEARS. WILL REVIEW FOR IS RELIEF ELIGIBILITY, THEN CALL TAXPAYER WITH POSSIBLE RESOLUTION.  | ADVISED TAXPAYER NOT ELIGIBLE FOR INNOCENT SPOUSE RELIEF.  |
| 2021-1324 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS. TAXPAYER QUESTIONING IF THE REFUND WAS TRANSMITTED. ADVISED OF DATE / AMOUNT AND CONFIRMED LAST FOUR OF CHECKING ACCOUNT NUMBER. MRS WILL CALL BANK TO CONFIRM.   | TAXPAYER NEVER CALL BACK STATING IF DIRECT DEPOSIT RECEIVED.   |
| 2021-1325 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING THEIR 2020 REFUND. TAXPAYER WILL FAX ME A COPY OF THEIR NJ RETURN AND W2.   | TAXPAYER SENT THE ADDITIONAL INFORMATION THAT WAS NEEDED AND BIT PROCESSED THE REFUND. I ALSO LET THE TAXPAYER KNOW WE NEED THE 2019 INFO TO PROCESS THAT REFUND AS WELL.<br><br>2019 HAS BEEN PROCESSED AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1326 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO THE OUT OF STATE CREDIT BEING ADJUSTED. THE CPA WILL SEND ME A COPY OF THE NJ RETURN.  | BIT ACCEPTED THE OUT OF STATE CREDIT AND THE ORIGINAL REQUESTED REFUND HAS NOW BEEN APPROVED.  |
| 2021-1327 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO ASKING FOR A NOTICE TO BE RESENT FOR THEIR RECORDS SO THEY CAN PAY THE BALANCE DUE.   | BIT SENT A STATEMENT OF ACCOUNT TO THE TAXPAYER.   |
| 2021-1328 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO HER CLIENTS REBATE INCOME INCORRECTLY BEING ADDED.   | PTR REPROCESSED THE CLAIM AND APPROVED THE REBATE. THE CPA HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1329 | THIS OFFICE RECEIVED A REQUEST FROM THE BOARD OF APPEALS TO POSSIBLY LOOK INTO AN INNOCENT SPOUSE CASE.  | CLOSING, REFER TO CASE 2021-1410.   |
| 2021-1330 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO MAKING SURE A CHECK WAS CASHED BY THE DEPARTMENT SINCE HER BANK ACCOUNT WAS COMPROMISED.   | I LET THE CPA KNOW THE PAYMENT HIT THE ACCOUNT AND IS SITTING IN THE CORRECT SPOT.                                |
| 2021-1331 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER CLAIMING HARDSHIP AND REQUESTING A PAYMENT PLAN. WILL HAVE CEC COLLECTIONS CONTACT TAXPAYER FOR RESOLUTIONS.   |   |
| 2021-1332 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE 2020 TOPS OFFSET TO THE 2016 RETURN. ADVISE MAY BE ELIGIBLE FOR IS RELIEF. TAXPAYER (REQUESTING SPOUSE) WILL FILL OUT PA-8857 FOR REVIEW. ADVISED TO FILE BY 10/31/21. | TP HAS NOT FORWARDED IS RELIEF PACKET TO DATE. DECIDE TO SUBMIT PETITION WITH BOA INSTEAD, DOCKET NUMBER 2122404. |
| 2021-1333 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A FIDUCIARY RETURN NOT YET BEING PROCESSED.  | BIT PROCESSED BOTH 2019 AND 2020 AND THE CPA WAS NOTIFIED THAT EVERYTHING WAS ACCEPTED.                           |
| 2021-1334 | THIS OFFICE RECEIVED A REQUEST THROUGH THE TAXPAYERS RIGHTS ADVOCATE EXPRESS FORMS IN REGARDS TO A SALES TAX LICENSE EXPIRING.   | I REACHED OUT TO THE ENFORCEMENT COLLECTIONS PERSON ASSIGNED TO THE CASE AND THEY WILL WORK WITH THE CPA.         |
| 2021-1335 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER'S DAUGHTER STATING SHE HAS CONFIRMATION THAT THE DEPARTMENT RECEIVED PAYMENT TIMELY FROM THE POST OFFICE. ADVISED TO EMAIL PROOF TO MY ATTENTION, WILL FWD FOR REVIEW.                 | REMOVED LATE PENALTY EUP WILL REMAIN DUE TO NO QUARTERLY EST PAYS.  |
| 2021-1336 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE. WILL FWD TO BIT FOR REVIEW.  | THE RETURN HAS BEEN PROCESSED WITH NO REFUND DUE AND NO TAX DUE.  |
| 2021-1337 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE CPA QUESTIONING THE LIABILITY DUE. WILL CALL BACK WITH FINDINGS.   | LVM, LIABILITY FROM SCHEDULE C INCOME FOUND ON NRK-1, ONLY 631 FOUND ON NRWH. 10/12/21                            |
| 2021-1338 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CFO QUESTIONING THE LIABILITY FOR SALES TAX. WILL FWD TO CEC FOR RESOLUTION.  | FWD CALLBACK REQUEST TO CEC-COLLECTIONS FOR RESOLUTIONS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1339 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING A PAYMENT PLAN BUT WAS UNABLE TO CONTACT CEC. WILL FWD MESSAGE TO CEC FOR RETURN CALL.   | FWD CALLBACK REQUEST TO CEC - COLLECTIONS FOR RESOLUTIONS.  |
| 2021-1340 | THIS OFFICE RECEIVED A PHONE CALL FROM THE EXECUTOR QUESTIONING IF THE RETURN WAS RECEIVED. ADVISED RECEIVED ON 08/25/21, WILL ASK FOR EXPEDITE.  | RETURN HAS BEEN PROCESSED.  |
| 2021-1341 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER STILL NOT RECEIVING HIS 2019 REFUND BECAUSE OF DENIED OUT OF STATE CREDIT.   | BIT AND TREASURY ADDED THE OUT OF STATE CREDIT AND THE TAXPAYER WAS NOTIFIED THAT AMOUNT WILL BE REFUNDED IN THE NEXT COUPLE WEEKS.   |
| 2021-1342 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HIS 2020 REFUND.  | TREASURY RELEASED THE REFUND AND THE TAXPAYER WAS NOTIFIED HE WILL RECEIVE IT IN THE NEXT COUPLE WEEKS.   |
| 2021-1343 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING THEIR 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE TAXPAYERS REFUND WAS REDUCED SLIGHTLY BECAUSE OF EUP. I TRIED TO CALL THE TAXPAYER TO LET HIM KNOW BUT ONE NUMBER WAS DISCONNECTED AND THE OTHER DID NOT HAVE A VOICEMAIL. |
| 2021-1344 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REDUCTION OF THE REFUND FOR 2020. ADVISED THE CARRY OVER CREDIT FROM 2019 WAS REDUCED. WILL REVIEW THEN CALL BACK WITH FINDINGS.   | EMAILED CPA TO ADVISE REV-1630 ACCEPTED UNDER EXCEPTION 2. CHECK BEING MAILED FOR DIFFERENCE.   |
| 2021-1345 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER IN REFERENCE TO A BILLING NOTICE. WILL FWD TO CEC FOR RESOLUTION.   | FORWARDED TO CEC COLLECTIONS FOR RESOLUTION.  |
| 2021-1346 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE COLLECTIONS NOTICE RECEIVED. SHE DID NOT WORK. ADVISED WILL RESEARCH THEN CALL BACK WITH FINDINGS.  | PER BRIDGES THE TAXPAYER EARNED INCOME THROUGH SQUARE INC. TAXPAYER RECOGNIZED THE SOURCE AND ADVISED SHE WILL PAY.   |
| 2021-1347 | THIS OFFICE RECEIVED A VOICEMAIL FROM AN ACTIVE DUTY MILITARY TAXPAYER. THE TAXPAYER REQUESTED ASSISTANCE WITH RECEIVING A REFUND FOR TAX YEARS 2019, 2020. ADVISED TO AMD THE RETURNS AND SEND W2, MIL ORDERS ALL TO MY ATTENTION. WILL FWD TO BIT FOR REVIEW. | TAXPAYER NEVER SENT THE AMENDED RETURNS. I SPOKE WITH THE TAXPAYER WHO CONFIRMED THAT THE AMENDED RETURNS HAVE NOT BEEN SENT, HE WILL SEND THEM WHEN TIME PERMITS.  |
| 2021-1348 | THIS OFFICE RECEIVED A PHONE FROM THE EXECUTRIX QUESTIONING THE PENALTY FOR 2021 EST PAYS. THE TAXPAYER IS DECEASED AND THE ACCOUNT IS CLOSED. ADVISED TO SEND THE SHORT CERTIFICATE AND REQUEST FOR STOPPING THE AUTO PAYS. WILL FORWARD TO BIT.               | PENALTY REMOVED, FORWARDED REQUEST TO STOP AUTO PAYS TO BIT.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1349 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. ADVISED NEED W2S AND LETTER FROM EMPLOYER CONFIRMING NUMBER OF DAYS WORKED OUTSIDE OF PA.   | WAITING FOR LETTER AND W2 FROM KIDSPEACE, EIN 232654908, MAILED LETTER ADVISING.   |
| 2021-1350 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH EXPENSE PROOF NOTIFICATIONS SENT BY THE DEPARTMENT EVERY YEAR. WILL RESEARCH AND RETURN CALL WITH FINDINGS. | EMAILED TAXPAYER ADVISING MUST COMPLY WITH LETTER FORM EMPLOYER AND RECEIPTS FOR MEALS CLAIMED ON UE EXPENSES.   |
| 2021-1351 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH ADDITIONAL INFORMATION NEEDED FOR THE 2020 REFUND. WILL FORWARD ADDITIONAL DOCUMENTATION RECEIVED TO BIT.   | REFUND APPROVED 10/05/21, ADVISED CPA TO ALLOW 2-3 WEEKS FOR RECEIPT.  |
| 2021-1352 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. ADVISED WILL REVIEW THEN CALL BACK WITH FINDINGS.   | TAXPAYER WILL RETURN CHECK REFUNDED FOR 2020 AND ASK THAT IS BE APPLIED TO 2019.   |
| 2021-1353 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR FULL REQUESTED REFUND.   | TAXPAYER SENT COPIES OF THE ORIGINAL SCHEDULE B'S AND BIT THEN ADJUSTED THE FIGURES BACK WHICH GAVE THE TAXPAYER THE FULL REQUESTED REFUND. TAXPAYER HAS BEEN NOTIFIED.                |
| 2021-1354 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THERE 2020 REFUND.  | BIT PROCESSED THE RETURN AND NOTHING IS OWED OR TO BE REFUNDED BECAUSE THE SCHEDULE OC CREDIT WAS ADJUSTED TO EQUAL THE TAX LIABILITY. CPA HAS BEEN NOTIFIED.                          |
| 2021-1355 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A PAYMENT ISSUE WITH A PASS THRU ENTITY.   | I SET THE CPA UP WITH A MANAGER WHO LET THEM KNOW THE PENALTY STANDS AND THERE ONLY OPTION IS TO APPEAL. THE CPA AFTER THE EXPLANATION UNDERSTOOD THE PENALTY AND SAID IT WAS CORRECT. |
| 2021-1356 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE FOR HER CLIENTS 2020 REFUND.   | THE CPA WAS NOTIFIED THE FULL REFUND AMOUNT WAS DIRECT DEPOSITED BACK IN JULY.   |
| 2021-1357 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON HER CLIENTS 2020 REFUND.  | THE CPA WAS NOTIFIED THE REFUND WAS PROCESSED BUT ADJUSTED BECAUSE OF THE STATE WITHHOLDING WE HAD ON FILE FROM THE W2S.   |
| 2021-1358 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON HER CLIENTS 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT SHOULD COME IN THE NEXT COUPLE WEEKS.   |
| 2021-1359 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 REFUND.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT BY CHECK IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1360 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO TAX YEARS 2019 AND 2020.  | BIT PROCESSED BOTH REFUNDS AND THE CPA WAS NOTIFIED THE CHECKS WILL COME IN THE NEXT COUPLE WEEKS.   |
| 2021-1361 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-1363 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER IN REGARDS TO A NOTICE AND NOT UNDERSTANDING WHAT TO DO.  | I EXPLAINED TO THE TAXPAYER THAT WE RECEIVED AN ESTIMATED PAYMENT THAT WAS NOT CLAIMED AND THAT MONEY WILL BE REFUNDED. THE NOTICE IS JUST FOR THE TAXPAYERS RECORDS AND NOTHING NEEDS TO BE DONE. |
| 2021-1364 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER REQUESTING ASSISTANCE WITH AN EMPLOYER WITHOLDING ISSUE, WILL FWD TO EMPLOYER TAX FOR RESOLUTION.                                   | FWD TO EMP TAX FOR RESOLUTION.   |
| 2021-1365 | THIS OFFICE RECEIVED A PHONE CALL FROM THE EXECUTER CONTENDING THAT THE LIABILITY FOR TAX YEAR 2018 HAS BEEN PAID. ADVISED TO SEND COPY OF CANCELLED CHECK FRONT AND BACK FOR REVIEW. | NO BALANCE DUE. CHECK APPLIED TO THE CORRECT ACCOUNT.  |
| 2021-1366 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO HIS CLIENT BEING TAXED ON INCOME THAT WAS ON LINE 4. CPA WILL SEND ME DOCUMENTATION.   | BIT REVIEWED THE DOCUMENTATION AND ADJUSTED THE ACCOUNT TO ITS ORIGINAL REQUESTED REFUND. THE CPA AND TAXPAYER HAVE BEEN NOTIFIED.   |
| 2021-1367 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REFERENCE TO IDENITY THEFT. HER SSN IS BEING USED ON W2. CONFIRMED IN REPOSITORY. FWD TO FIU FOR RESOLUTION.                   | FWD TO THE FRAUD INVESTIGATIONS UNIT FOR RESOLUTION. ADVISED TAXPAYER TO FILE A POLICE REPORT AND CONTACT THE IRS AND SSA.   |
| 2021-1368 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA REQUESTING ASSISTANCE WITH LIABILITIES FOR TAX YEARS 2005 THROUGH 2020, WILL REVIEW AND CALL BACK WITH A POSSIBLE RESOLUTIONS.             | TAXPAYER WISHES TO SELL HOME TO PAYOFF TAXES. TAXPAYER WAS ADVISED TO CONTACT THE OFFICE OF CHIEF COUNSEL FOR AUTHORIZATION TO TEMP REMOVE LIEN FOR PAYOFF.  |
| 2021-1369 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH CONTACT CEC COLLECTIONS FOR PAYMENT ARRANGEMENTS. WILL FORWARD TO CEC FOR DIRECT CONTACT.                   | FORWARDED REQUEST TO CEC COLLECTIONS FOR RESOLUTIONS.  |
| 2021-1370 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL COME IN THE NEXT COUPLE WEEKS.  |
| 2021-1371 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING THEIR REFUND.   | BIT PROCESSED THE REFUND AND SLIGHTLY ADJUSTED THE UE EXPENSES ON LINE 1B BECAUSE THE TAXPAYER HAD BEEN REIMBURSED. TAXPAYER HAS BEEN NOTIFIED ABOUT THE LOWER REFUND AMOUNT.                      |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1374 | THIS OFFICE RECEIVED A VOICEMAIL FROM MRS TAXPAYER QUESTIONING INTEREST FOR THE 2020 TAX YEAR, TAXPAYER CONTENDS PAYMENT WAS MAILED AND CASHED. PER REVIEW, PAYMENT POSTED THE SAME DAY LETTER SENT. WILL CALL TO ADVISE ACCOUNT HAS ZERO BALANCE DUE. | LVM ZERO BALANCE DUE.  |
| 2021-1375 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH AMENDING A RETURN. WILL CALLBACK TO ADVISE.  | TRIED TO CALL PHONE NUMBER GIVEN BY TAXPAYER BUT IT WAS A FAX MACHINE.   |
| 2021-1376 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS 2020 REFUND. WILL REVIEW THEN CALL BACK WITH FINDINGS.   | NO REFUND DUE, EQUAL RETURN. EMAILED TAXPAYER ADVISING TO CONTACT IRS, GAVE PHONE NUMBER.                                    |
| 2021-1377 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. PER REVIEW, NEED PROOF OF DEPENDENTS FOR HC 902. TAXPAYER WILL EMAIL TO MY ATTENTION,   | REFUND SYSTEM APPROVED 10/06/21, ADVISED TO ALLOW 2-3 WEEKS FOR DIRECT DEPOSIT.  |
| 2021-1378 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONNG EST PAYS. ADVISED WILL REVIEW AND CALL BACK WITH FINDINGS.  | TAXPAYER WILL BE REFUNDED FOR ADDITIONAL EST PAY MADE.   |
| 2021-1380 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS REBATE.   | PTR PROCESSED THE REBATE AND THE TAXPAYER WAS NOTIFIED IT WILL COME IN THE NEXT COUPLE WEEKS.                                |
| 2021-1381 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE DIFFERENCE IN HIS REFUND. PER REVIEW, THE 2019 COC TO 2020 WAS REDUCED. WILL RESEARCH TO ENSURE COC 2019 CORRECT AND SEND DUPLICATE NOTICES TO THE TAXPAYER.                       | SENT REQUEST TO HAVE 2019 REV-364 NOTICE REMAILED. PENALTY CAUSED 2019 COC TO 2020 TO BE REDUCED.                            |
| 2021-1382 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING THEIR 2019 REFUND YET.   | BIT PROCESSED BOTH THE 2019 AND 2020 REFUNDS AND THE CPA HAS BEEN NOTIFIED.  |
| 2021-1383 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HER 2020 REFUND.  | BIT PROCESSED THE CORRESPONDENCE AND THE TAXPAYER WAS NOTIFIED THERE REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS VIA PAPER. |
| 2021-1384 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO AN OVERPAYMENT BUT NOT SURE WHAT IS HAPPENING WITH THE OVERPAYMENT.  | I EXPLAINED TO THE CPA THE REQUESTED COC AMOUNT IS NOW IN 2021 AND THE REMAINING OVERPAYMENT WILL NOW BE REFUNDED.           |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1385 | THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.   | I CALLED THE NUMBER LISTED ON THE FORM BUT IT WAS SOMEONE TOTALLY DIFFERENT. THE MAILING ADDRESS HAS ALSO FAILED IN PATH. I WILL CLOSE THE CASE AND IF THE TAXPAYER REACHES OUT, I WILL REOPEN.   |
| 2021-1386 | THIS OFFICE HAS RECEIVED AN EMAIL FROM THE TAXPAYER CONCERNING AN AMENDED RETURN THAT SHE SAYS THAT WAS SUBMITTED TO THE DEPARTMENT. PER THE EMAIL, THE TAXPAYER BELIEVES THAT THE RETURN WAS NEVER PROCESSED. A COPY OF THE AMENDED RETURN AND TWO NOTICES SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE AMENDMENT WAS FILED BECAUSE THE ORIGINAL RETURN WAS FILED INCORRECTLY REPORTING SCHOLARSHIP INCOME HAS TAXABLE WAGES. A REVIEW OF THE ACCOUNT SHOWS THAT THIS AMENDMENT HAS PREVIOUSLY BEEN RECEIVED BY THE DEPARTMENT BUT IT APPEARS TO NOT BEING ACCEPTED BECAUSE NO SUPPORTING DOCUMENTATION WAS SUBMITTED TO VERIFY THE WAGES BEING REMOVED IS SCHOLARSHIP INCOME. | AN EMAIL WAS SENT TO THE TAXPAYER REQUESTING SUPPORTING DOCUMENTATION TO VERIFY THAT THE INCOME ADDED BY THE DEPARTMENT IS NOT TAXABLE. THE TAXPAYER RESPONDED WITH A 1098-T STATEMENT. AN EMAIL (10/19/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT FOR A DETERMINATION AS TO WHETHER THE INCOME IS TAXABLE. THIS OFFICE WILL AWAIT A REPLY.<br><br>AN EMAIL RESPONSE (10/20/21) WAS RECEIVED FROM BIT. BIT STATED THAT THE 1098-T ALONE IS NOT SUFFICIENT. A LETTER FROM THE INSTITUTION DETAILING THE DUTIES, OBLIGATIONS, ACTIVITIES AND CONDITIONS CONNECTED WITH THE SCHOLARSHIP. THE LETTER MUST SPECIFICALLY STATE THE FOLLOWING:1. THE INSTITUTION RECEIVES LITTLE OR NO BENEFIT FROM THE SERVICES PERFORMED;2. THE ACTIVITIES OF THE RECIPIENT ARE SO CLOSELY SUPERVISED BY REGULAR FACULTY MEMBERS SO AS TO CONSTITUTE A BURDEN ON THE INSTITUTION OFFSETTING ANY BENEFIT IT MAY RECEIVE;3 THE RECIPIENT IS A CANDIDATE FOR A DEGREE AND THE SAME ACTIVITIES ARE REQUIRED OF ALL CANDIDATES FOR THAT DEGREE. AN EMAIL (10/21//21) HAS BEEN SENT TO THE TAXPAYER WITH THIS INFORMATION. THIS OFFICE WILL AWAIT A REPLY. |
| 2021-1387 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF HIS REFUND. WILL FWD TO BIT FOR REVIEW,   | SPOKE TO TP AND ADVISED TO CALL FRAUD UNIT TO TAKE ID QUIZ.   |
| 2021-1388 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO BALANCES FOR TAX YEARS 2014-2016. TAXPAYER WILL SEND ME PROOF THEY WERE NOT IN PA AT THE TIME.<br><br>I ASKED THE TAXPAYER FOR ADDITIONAL PROOF OF HER SCHEDULE C EXPENSES, TAXPAYER IS CONTACTING HER ATTORNEY AND I WILL NOT DO ANYTHING UNTIL I HEAR BACK.   | TAXPAYER WILL WORK WITH STEPHAN GOING FORWARD, AS WE BOTH CREATED A CASE SINCE WE BOTH TALKED TO HER.   |
| 2021-1389 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE CORRESPONDENCE FOR THE 2020 RETURN NOT YET REVIEWED.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1390 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER. THE TAXPAYER EMAILED AMENDED RETURNA TO SHOW SPOUSE AS MARRIED FILING SEPERATE ACTIVE DUTY AND TAXPAYER AS NON RESIDENT WITH A ZERO RETURN. TAXPAYER IS FLORIDA RESIDENT. WILL FWD TO BIT FOR REVIEW.  | ADVISED TP RETURNS WERE CORRECTED, NO LIABILITY DUE AND TP REFUND APPROVED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1391 | <p>THIS OFFICE RECEIVED TELEPHONE CALL FROM THE TAXPAYER'S CPA REGARDING ADJUSTMENTS MADE TO THE INCOME TAX RETURN BASED ON A K-1 RECEIVED BY THE DEPARTMENT. THE CPA SAYS THAT THE ACCOUNTING FIRM HAS REVIEWED BOTH THE PERSONAL INCOME TAX RETURN AND THE ENTITY'S RETURN AND THERE IS NO RECORD OF A K-1 BEING GENERATED FOR THE TAXPAYER. THE CPA SAYS THAT THE TAXPAYER'S BROTHER IS FACING THE SAME ISSUE. THE CPA GOES ON TO SAY THAT MR. TAXPAYER'S IS THE SOLE OWNER OF THE ENTITY. THE CPA HAS ALSO SUBMITTED A REV-467, AUTHORIZATION FOR RELEASE OF TAX RECORDS.</p> | <p>A TELEPHONE CALL WAS PLACED OUT TO THE TO THE BUREAU OF INDIVIDUAL TAXES. AFTER REVIEW BIT WAS ABLE TO DISCOVER THAT THE INCOME LISTED ON K-1 FROM THE ENTITY IN QUESTION HAS BEEN ORIGINALLY REPORTED ON THE INCOME TAX RETURN FOR THE FATHER. IT WAS RECOMMENDED THAT AN EMAIL BE SENT TO THE SPECIAL CREDITS AREA (AN ADJUSTMENT WAS ALSO MADE TO THE OTHER CREDIT) ASKING FOR THE THREE ACCOUNTS TO BE REVIEWED. THE REV-467 WILL BE FORWARDED TO CENTRAL RECORDS.</p> <p>THE EMAIL TO BOTH CENTRAL RECORDS AND THE SPECIAL CREDITS ARE BEING SENT ON (10/6/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE K-1 INCOME IN DISPUTE HAS BEEN DISREGARDED AND REMOVED. THE ADJUSTMENT THE TAX LIABILITY. THE OTHER CREDIT WAS INCREASED DURING THE INITIAL REVIEW THEREFORE THE OVERPAYMENT AND CREDIT FORWARD CREDIT. THE FATHER'S RETURN WAS NOT ADJUSTED. THE OVERPAYMENT AND CARRY FORWARD CREDIT IS LOWER BUT THE OTHER CREDIT WAS INCREASED. THE ADJUSTMENT CREATED AN OVERPAYMENT. A LIABILITY HAD BEEN ORIGINALLY LISTED ON THE RETURN. THE ADJUSTMENT TO THE OTHER BROTHER'S ACCOUNT IS SIMILAR TO THE TAXPAYERS'. CENTRAL RECORDS IS REQUESTING ADDITIONAL INFORMATION TO CONTINUE PROCESSING THE REQUEST. AN EMAIL (10/19/21) HAS BEEN SENT TO THE CPA EXPLAINING THIS SAME INFORMATION.</p> <p>A RESPONSE WAS RECEIVED FROM THE CPA (10/19/21). THE CPA STATED THAT A COPY OF THE DEPARTMENT'S RECORDS IS NO LONGER NEEDS SINCE THE K-1 INCOME HAS BEEN REMOVED. THERE IS NO FURTHER ASSISTANCE BEING REQUESTED AT THIS TIME. A REFUND IS NOW IN PROCESS OF BEING SENT TO THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUNDS AND OVERPAYMENTS HAVE FINISHED PROCESSING. CLOSING CASE.</p> |
| 2021-1392 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 RETURN.</p>  | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1393 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO CORRESPONDENCE NEEDED BECAUSE OF ADJUSTMENTS TO LINE 5.</p>  | <p>I SENT THE INFORMATION TO A SPECIALIST AND THEY WILL WORK WITH THE CPA IN REGARDS TO REQUESTING MORE INFORMATION.</p>  |
| 2021-1394 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON HER CLIENTS 2020 REFUND.</p>  | <p>THE CPA WAS NOTIFIED THE REFUND WAS JUST PROCESSED THE TAXPAYER SHOULD RECEIVE IT ANY DAY NOW.</p>   |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1395 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS REFUND.  | THE CPA WAS NOTIFIED THE REFUND WAS PROCESSED LAST WEEK AND THE CHECK SHOULD BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1396 | THIS OFFICE RECEIVED A FAX IN REGARDS TO AN UPDATE ON HER CLIENTS 2020 REFUND.  | THE CPA WAS NOTIFIED THE RETURN WAS ACCEPTED AND THE REQUESTED AMOUNT TRANSFERRED TO THE 529 PLAN PER THE RETURN.  |
| 2021-1397 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON HER CLIENTS 2020 REFUND.   | THE CPA WAS NOTIFIED THE REFUND WAS PROCESSED LAST WEEK AND A CHECK SHOULD BE SENT IN THE NEXT COUPLE.   |
| 2021-1398 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTACNE WITH ETIDES., THE TAXPAYER IS LOCKED OUT. WILL FORWARD MESSAGE TO ETIDES FOR RESOLUTION.  | FWD EMAIL TO ETIDES.   |
| 2021-1399 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER WITH QUESTIONS CONCERNING HOTEL OCCUPANCY TAX BUT CAN'T GET THROUGH THE LINE. WILL FORWARD REQUEST FOR CALLBACK.  | FWD TO CEC FOR CALLBACK.   |
| 2021-1400 | THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. IN THE TAXPAYER REQUEST FOR ASSISTANCE, THE TAXPAYER SAYS THAT FOLLOWING: "IT HAS BEEN MORE THAN 180 DAYS SINCE I FILED MY 2020 PERSONAL INCOME TAX RETURN, AND I HAVE NOT YET GOTTEN MY REFUND. WILL PA BE PAYING ME INTEREST ON THE MONEY THEY HAVE BEEN HOLDING? A REVIEW OF THE INCOME TAX RETURN SHOWS THAT A REFUND IS BEING REQUESTED AFTER LISTING EXCESS WITHHOLDING ON THE RETURN. | AN EMAIL (10/20/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN PROCESSED AS FILED. THE REFUND SHOULD BE RECEIVED SHORTLY BY THE TAXPAYER. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER. CLOSING CASE. |
| 2021-1401 | THIS OFFICE RECEIVED A THE FEDERAL FORM 8379, WILL ADVISE TAXPAYER TO REDIRECT TO THE IRS.  | SPOKE W/ MRS TP ADVISED TO CALL IRS IN HBG PA. 844-545-5640 FOR CORRECT ADDRESS FOR FEDERAL FORM 8379.   |
| 2021-1402 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND. TAXPAYER WILL SEND A COPY OF HER MILITARY ORDERS.  | BIT PROCESSED THE ORDERS AND THE TAXPAYER WAS NOTIFIED HER REFUND WAS APPROVED.  |
| 2021-1403 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING HER REBATE AND HAVING A CURRENT HARDSHIP.   | PTR PROCESSED THE CLAIM AND THE TAXPAYER WAS NOTIFIED THE REBATE WILL COME IN THE NEXT COUPLE WEEKS.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1404 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE RESIDENT CREDIT ALLOWED. ADVISED TO SEND VA AND MD RETURNS TO MY ATTENTION WILL FORWARD TO BIT FOR SECOND REVIEW.   | EMAILED CPA TO ADVISE FUND FOR 2018 APPROVED AS CARRY FORWARD CREDIT.   |
| 2021-1405 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN AMENDED RETURN NOT YET BEING PROCESSED.   | BIT RAISED THE WAGES PER THE W2 AND THE CPA WAS NOTIFIED OF THE ADJUSTMENT.   |
| 2021-1406 | THIS OFFICE HAS RECEIVED AN EMAIL FROM THE TAX PREPARER OF THE ABOVE TRUST. THE PREPARER SAYS THAT SEVERAL NOTICES HAVE BEEN SENT BY THE DEPARTMENT. IT IS BEING REQUESTED THAT THE DEPARTMENT'S K-1 RECONCILIATION WORKSHEETS BE PROVIDED AND ALONG WITH THE CARRY FORWARD AMOUNTS THAT HAVE PROCESSED FOR EACH TAX YEAR. THE PREPARER ALSO STATES THAT REFUND CHECKS HAVE BEEN ISSUED TO THE TRUST AND WOULD LIKE TO KNOW THE REASON FOR THE CHECKS BEING ISSUED. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT ADJUSTMENTS HAVE BEEN MADE THAT HAS LOWERED THE ESTIMATED PAYMENT AND/OR CARRY OVER CREDITS. | AN EMAIL (10/20/21) HAS BEEN SENT TO THE REPRESENTATIVE WITH THE REQUESTED INFORMATION AND EXPLANATION TO THE QUESTIONS POSE IN THE INITIAL EMAIL TO THIS OFFICE. THIS OFFICE WILL AWAIT A REPLY.<br><br>A REPLY EMAIL (10/21/21) WAS RECEIVED FROM THE REPRESENTATIVE. HE ACKNOWLEDGED RECEIPT OF THE FOLLOW-UP EMAIL SENT BY THIS DEPARTMENT. THERE APPEARS TO BE NO FURTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE. |
| 2021-1407 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE WITH TAX YEARS 2019 AND 2020. ADVISED NEED LETTER FROM EMPLOYER CONFIRMING DAYS WORKED OUTSIDE PA. WILL SEND EXPEDITE TO TREASURY FOR TAX YEAR 2020.   | 2019- SYSTEM APPROVED REFUND 11/17/21,2020- SUPERVISOR APPROVED REFUND 11/03/21. EMAILED THE TAXPAYER TO ADVISE.  |
| 2021-1408 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SALES TAX PAYMENTS NOT BEING REFUNDED.  | THE TAXPAYER WAS SET UP WITH AN ANALYST IN THE SALES TAX AREA TO HELP ANSWER HIS QUESTIONS GOING FORWARD.   |
| 2021-1409 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAX PREPARER QUESTIONING THE LIABILITY. ADVISED ESTIMATED PAYMENTS WERE CALCULATED INCORRECTLY ACCORDING TO OUR RECORDS. NO 4TH Q PAYMENT RECEIVED. TAX PREPARER WILL CHECK WITH TAXPAYER IF TAXPAYER SENT AND CHECK HAS CLEARED HE WILL SEND COPY OF THE CANCELLED CHECK FRONT AND BACK.  | NO CORRESPONDENCE OR PHONE CALL RECEIVED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1410 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE ABOVE TAXPAYER WHO WAS ADVISED BY THE BOARD OF APPEALS TO CONTACT THE OFFICE OF TAXPAYERS' RIGHTS ADVOCATE. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER FILED THE PETITION WITH THE BOARD AFTER SPEAKING WITH A REPRESENTATIVE FROM THE DEPARTMENT. THE TAXPAYER FILED THE PETITION REQUESTING AN ABATEMENT OF THE PENALTY &amp; INTEREST ASSESSED AGAINST THE LIABILITY. THE TAXPAYER GOES ON TO SAY THAT THE LIABILITY CALCULATED ON THE RETURN IS THE RESULT OF A RETIREMENT DISTRIBUTION THAT HER NOW FORMER SPOUSE TOOK A RETIREMENT DISTRIBUTION. THE FORMER SPOUSE STATED THAT HE WOULD PAY THE LIABILITY. THE TAXPAYER SAYS THAT SHE NEVER RECEIVED ANY NOTICES ADVISING THAT THE BALANCE WAS NEVER PAID. SHE PAY THE BALANCE USING MONIES RECEIVED AS A RESULT OF THEIR DIVORCE.</p> | <p>THE TAXPAYER, IN THE EMAIL TO THIS OFFICE, SAYS THAT SHE HAS QUESTIONS ABOUT HOW TO COMPLETE THE INNOCENT SPOUSE PACKET. A TELEPHONE CALL (10/6/21) WAS PLACED OUT TO THE TAXPAYER TO ANSWER THE QUESTIONS. IT WAS EXPLAINED THAT AFTER THE PACKET IS COMPLETED THAT IT CAN BE SUBMITTED BACK TO THE OFFICE FOR REVIEW. A FURTHER REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE TAXPAYER DOES NOT QUALIFY FOR INNOCENT SPOUSE RELIEF. THE LIABILITY HAS BEEN PAID IN FULL AND THIS OFFICE DOES NOT HAVE THE ABILITY TO REFUND VOLUNTEER TAX PAYMENTS. DURING THE CONVERSATION OF (10/6/21) THE TAXPAYER EXPRESSED THAT SHE IS ONLY WOULD LIKE THE PENALTY &amp; INTEREST TO BE ABATED WHICH IS THE BOARD OF APPEALS JURISDICTION.</p> <p>AN EMAIL (10/12/21) WAS RECEIVED FROM A REPRESENTATIVE FROM THE BOARD OF APPEALS INQUIRING WHETHER THE TAXPAYER HAS BEEN CONTACTED. A REPLY EMAIL (10/12/21) WAS SENT EXPLAINING THAT THE TAXPAYER HAD BEEN CONTACTED. HOWEVER AFTER REVIEWING THE ACCOUNT IT DOES NOT APPEAR THAT SHE QUALIFIES FOR SPOUSAL RELIEF. DURING THE CONVERSATION, THE TAXPAYER EXPRESSED ONLY WANTING THE PENALTY &amp; INTEREST TO BE ABATEMENT. ABATEMENT IS A QUESTION FOR THE BOARD OF APPEALS.</p> <p>THERE IS NO RECORD OF RECEIVING A RETURN CALL OR FURTHER CORRESPONDENCE FROM EITHER THE TAXPAYER OR THE REPRESENTATIVE FROM THE BOARD OF APPEALS. A REVIEW OF THE ACCOUNT SHOWS THAT BOA HAS ABATED THE PENALTY &amp; INTEREST. AS A RESULT, THE BUREAU OF INDIVIDUAL TAXES HAS PROCESSED A REFUND TO BE SENT TO THE TAXPAYER. THE REFUND IS CONTINUING TO PROCESS. THERE APPEARS TO BE NO OTHER ASSISTANCE OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER. CLOSING CASE.</p> |
| 2021-1411 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THEIR CLIENT NOT YET RECEIVING THEIR REFUND.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL COME VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1412 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING WHY THE TAXPAYER WAS UNABLE TO MAKE A PAYMENT USING PATH SYSTEM. THE SYSTEM STATED THAT THE TAXPAYER DID NOT OWE MONEY AND WOULD NOT ACCEPT THE PAYMENT. WILL FWD CALLBACK REQUEST TO CEC COLLECTIONS.</p>  | <p>FORWARDED REQUEST TO CEC PATH FOR ASSISTANCE.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1413 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A REFUND. THE TAXPAYER WAS NOT SURE WHY HE RECEIVED A REFUND. PER REVIEW, IT APPEARS THAT THE TAXPAYER REPORTED WITHHOLDINGS FROM A W2, WILL ADVISE TO RETURN CHECK TO THE RETURN CHECK SECTION. | LVM TO RETURN CHECK TO RETURN CHECK SECTION.TP REPORTED WITHHOLDINGS ON LINE 13 AND 17 OF THE PA 40 CAUSING THE OVER PAY ERROR. |
| 2021-1414 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 REFUND.   | BIT APPROVED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.                   |
| 2021-1415 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE NOT YET REVIEWED FOR THE TAXPAYERS 2020 REQUESTED REFUND.  | BIT REVIEWED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1416 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING THE LIABILITY SHOWING ON THE ACCOUNT. TAXPAYER SAYS THAT HE WAS ADVISED TO CONTACT THE ADVOCATE OFFICE AFTER SPEAKING WITH A REPRESENTATIVE FROM THE CUSTOMER EXPERIENCE CENTER. A REVIEW OF THE ACCOUNT SHOWS THAT THE DEPARTMENT HAS RECORD OF RECEIVING AN INCOME TAX RETURN REPORTING A TAX DUE AMOUNT. THE TAXPAYER SAYS THAT HE DID NOT FILE OR AUTHORIZE THE FILING OF THE RETURN. HE WAS INCARCERATED DURING THE YEAR IN QUESTION AND EARNED NO INCOME.</p> | <p>IT WAS EXPLAINED THAT THE ADVOCATE OFFICE NO LONGER HANDLES IDENTITY THEFT OR FRAUD CLAIMS. THE DEPARTMENT NOW HAS A FRAUD DETECTION AND ANALYSIS UNIT TO REVIEW SUCH CASES. THE TAXPAYER INFORMATION WAS TAKEN AND IT WAS EXPLAINED THAT IT WOULD BE FORWARD TO THAT AREA WITH A REQUEST TO HAVE SOMEONE CONTACT HIM. IT WAS ALSO STATED THAT AT A MINIMUM, THE DEPARTMENT WOULD NEED TO RECEIVE DOCUMENTATION VERIFY THAT HE WAS INCARCERATED.</p> <p>AN EMAIL (10/8/21) HAS BEEN SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO CONTACT AND FURTHER ASSIST THE TAXPAYER.</p> <p>PER THE RESPONSE FROM FDAU, IT WAS ASKED THAT THE BUREAU OF DESK REVIEW AND A. THE EMAIL TO BDRA WAS SENT ON (10/18/21). A COPY OF THE EMAIL WAS ALSO SENT TO FDAU. FDAU SENT A RESPONSE STATING THAT IT COULD NOT FIND RECORD OF THE TAXPAYER'S INCARCERATION. THEREFORE PROOF OF INCARCERATION IS NEEDED TO PROCEED FORWARD AND ATTEMPT TO DETERMINE THE ASSISTANCE THAT CAN BE PROVIDE TO THE TAXPAYER.</p> <p>A TELEPHONE CALL (10/21/21) WAS PLACED OUT TO THE TAXPAYER TO ADVISE THAT PROOF OF HIS INCARCERATION IS NEEDED TO DETERMINE THE ASSISTANCE THAT CAN POSSIBLY BE GIVEN. THE TAXPAYER DID NOT ANSWER AND A VOICEMAIL WAS UNABLE TO BE LEFT.</p> <p>A SECOND TELEPHONE CALL (10/28/21) WAS PLACED OUT TO THE TAXPAYER TO ADVISE THAT PROOF OF HIS INCARCERATION IS NEEDED TO DETERMINE THE ASSISTANCE THAT CAN POSSIBLY BE GIVEN. AGAIN, THE TAXPAYER DID NOT TAXPAYER ANSWER AND A VOICEMAIL WAS UNABLE TO BE LEFT. A LETTER WILL NOW BE SENT TO THE TAXPAYER.</p> <p>THE LETTER BEING SENT TO THE TAXPAYER IS DATED (11/2/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>THIS CASE IS BEING ADMIRATIVELY CLOSED. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT IN RESPONSE TO THE LETTER DATED (11/2/21). ADDITIONALLY, NO CORRESPONDENCE COULD BE FOUND SUBMITTED TO THE DEPARTMENT. THIS OFFICE WOULD CONTINUE TO ASSIST THE TAXPAYER IF ANY RESPONSE OR TELEPHONE CALL IS RECEIVED.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1417 | <p>THIS OFFICE HAS RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICE ADVISES THAT THE OUT OF STATE CREDIT HAS BEEN REDUCED. THE CPA GOES ON TO SAY THAT THE PORTION OF THE CREDIT THAT IS BEING DENIED APPEARS TO AMOUNT LISTED ON THE K-1 FROM MR. TAXPAYER'S COMPOSITE RETURN. MR. TAXPAYER IS AN ATTORNEY AND FILES SOME OUT OF STATE RETURN BY HIMSELF AND FILES IN THE OTHER STATE AS APART OF THE COMPOSITE FILING.</p> | <p>THE CPA WANTED TO SUBMIT COPIES OF THE K-1'S TO THE VERIFY THE AVAILABILITY OF THE REMAINING CREDIT. THE K-1'S WERE RECEIVED BY FAX.</p> <p>AN EMAIL (10/21/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION TO DETERMINE IF AN ADJUSTMENT CAN BE MADE TO THE OUT OF STATE CREDIT. THIS OFFICE WILL AWAIT REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE ADDITIONAL RESIDENT CREDIT AMOUNT THAT WAS PREVIOUSLY DENIED WILL NOW BE ALLOWED. THE CREDIT HAS BEEN ADJUSTED BACK TO ORIGINALLY REQUESTED AMOUNT. THE ADJUSTED RESULTED IN A SECOND REFUND. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT ADDITIONAL AMOUNT HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p>  |
| 2021-1418 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HER 2020 CORRESPONDENCE NOT YET BEING REVIEWED.</p>   | <p>BIT REVIEWED THE CORRESPONDENCE AND THE TAXPAYER WAS NOTIFIED THERE REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1419 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER SEEKING ASSISTANCE WITH AN OUTSTANDING LIABILITY SHOWING ON HER ACCOUNT. THE TAXPAYER SAYS THAT SHE IS UNABLE TO PAY THE BALANCE SHOWN BECAUSE SHE IS LIVING ON A FIXED INCOME. THE TAXPAYER GOES ON TO SAY THE MONIES ARE BEING DEDUCTED FROM HER ACCOUNT. A REVIEW OF HER ACCOUNT SHOWS NO OUTSTANDING LIABILITIES.</p>   | <p>IT WAS ASKED THAT THE TAXPAYER SEND THE LETTERS SHE WAS REFERENCING TO THIS OFFICE FOR REVIEW. THE INFORMATION WAS RECEIVED BY EMAIL. AFTER REVIEWING THE INFORMATION, THIS OFFICE STILL CANNOT DETERMINE WHAT LIABILITY THE TAXPAYER IS REFERENCING.</p> <p>COPIES OF THE LETTERS WERE RECEIVED FROM THE TAXPAYER. A REVIEW OF THE ACCOUNT SHOWS THAT THE DEPARTMENT PREVIOUS CREATED A INCOME TAX RETURN BASED ON A 1099 ISSUED TO THE TAXPAYER. PER THE NOTES SHOWING IN BRIDGES, THE TAXPAYER STATED THAT THE 1099 WAS RENTAL INCOME EARNED AFTER SHE INHERITED HER UNCLE'S HOME AFTER HIS DEATH. THERE ARE FURTHER NOTES WHERE THAT TAXPAYER WAS ASKED TO FILE AN ACTUAL RETURN. THE LIABILITY WAS EVENTUALLY WRITTEN OFF BY THE DEPARTMENT. THERE ARE CURRENTLY NO OUTSTANDING LIABILITIES ON THE ACCOUNT. AN EMAIL (10/21/21) HAS BEEN SENT TO TAXPAYER ADVISING OF THE INFORMATION AND A SUGGESTION TO CONTACT THE FEDERAL IRS. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1420 | <p>THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER QUESTIONING THE TOPS OFFSET. ADVISED TAX FORGIVENESS CREDIT NOT APPROVED. TAXPAYER OWED BALANCE OF FROM TAX YEAR 2018. DEPENDENTS WERE CLAIMED BY ANOTHER TAXPAYER. ADVISED TO PETITION THE BOARD OF APPEALS FOR RESOLUTION AND PROVIDE PROOF OF CUSTODY.</p>  | <p>ADVISED TO SUBMIT PETITION TO BOA WITH PROOF OF CUSTODY.</p>  |
| 2021-1421 | <p>THIS OFFICE HAS RECEIVED AN EMAIL FROM THE TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THE FOLLOWING: RETURN WAS FILED 14 WEEKS AGO AND SHOWS A STATUS OF "CURRENTLY AWAITING A ROUTINE REVIEW" ONCE AGAIN. IS THERE SOMETHING I CAN DO TO PREVENT THEM HOLDING UP REFUNDS IN THE FUTURE? I WOULD THINK IT WOULD BE PRETTY STRAIGHTFORWARD? ANY HELP WOULD BE MUCH APPRECIATED. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN AND REFUND ARE STILL UNDER REVIEW. THE TAXPAYER HAS BEEN ISSUED A 1099-NEC AND IS REQUESTING A REFUND OF THE WITHHOLDING LISTED ON THE 1099 BECAUSE HE SAYS THAT HE IS A REMOTE WORKER. HIS WORK DUTIES ARE PERFORMED FROM HIS HOME IN TX.</p> | <p>A REVIEW OF THE ACCOUNT SHOWS THAT AN EXAMINER ADDED THE 1099 INCOME TO THE PA-40 RETURN. AN EMAIL (10/21/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REMOVE THE INCOME BASED ON THE DETERMINATION MADE FOR THE PREVIOUS YEARS.</p> <p>PER THE RESPONSE FROM BIT, THE TAX RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINAL FIGURES. THE REQUESTED REFUND SHOULD NOW PROCESS AND BE ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. AN EMAIL (10/23/21) WAS RECEIVED FROM THE TAXPAYER IN RESPONSE TO A NOTICE STATING THAT AN ADJUSTMENT WAS CREATE AN EQUAL RETURN. A REPLY (10/25/21) WAS SENT EXPLAINING THAT THE NOTICE CAN BE DISREGARDED BECAUSE THE RETURN HAS BEEN ADJUSTED TO ORIGINALLY FILED FIGURES. THE REQUESTED REFUND SHOULD BE RECEIVED SHORTLY. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1422 | <p>THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. IN THE REQUEST FOR ASSISTANCE, MR. TAXPAYER SAYS THE FOLLOWING: "FILED 2020 TAXES END OF FEBRUARY. WAS REQUESTED ADDITIONAL INFORMATION (L0006099308), WHICH WAS SUBMITTED ON 8/15/2021. AND HAVE NOT HEARD BACK FROM PA REVENUE SERVICES SINCE. WHEN CHECK ONLINE IT CONTINUES TO STATE THAT INFORMATION IS REQUIRED, BUT DOES NOT DETAIL WHAT IS MISSING". A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYERS FILED THE INCOME TAX RETURN REQUESTING A REFUND OF THE PA WITHHOLDINGS THROUGH RECIPROCITY BETWEEN NJ AND PA. THE INFORMATION SUBMITTED DOES NOT INCLUDE THE NJ RETURN ONLY THE AUTHORIZATION. MR. TAXPAYER IS APPEARING TO SAY THAT RETURN WERE FLIED TO NJ &amp; NY BUT IS NOW LISTING A PA ADDRESS.</p> | <p>A TELEPHONE CALL (10/21/21) WAS PLACED OUT TO MR. TAXPAYER. IT WAS EXPLAINED THAT WHILE THERE IS RECORD OF RECEIVING THE INFORMATION PREVIOUSLY SUBMITTED, THE DEPARTMENT NEEDS TO RECEIVE THE ACTUAL TAX RETURNS. MR. TAXPAYER SUBMITTED THE AUTHORIZATION SUBMISSION PAGES. A FURTHER REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT MR. TAXPAYER WORKED IN BOTH NJ &amp; NY BEFORE MOVING TO PA.</p> <p>DURING THE TELEPHONE CALL. MR. TAXPAYER STATED THAT HE WOULD SUBMIT THE ACTUAL NJ &amp; NY RETURN TO THE DEPARTMENT FOR REVIEW. AN OFFER WAS MADE TO HAVE THE INFORMATION SUBMITTED TO THIS OFFICE. MR. TAXPAYER STATED THAT HE WOULD SIMPLY UPLOAD THE RETURNS TO MYPATH SYSTEM. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p> <p>A TELEPHONE CALL (11/10/21) WAS RECEIVED FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE ACCOUNT. PLEASE ALL PREVIOUS NOTES. IT WAS EXPLAINED THAT WHILE THERE IS RECORD OF RECEIVING THE ADDITIONAL INFORMATION, IT DOES NOT APPEAR THAT IT HAS BEEN REVIEWED. THIS OFFICE WILL SENT AN EMAIL TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR ONE TO REVIEW THE INFORMATION.</p> <p>AN EMAIL REQUEST (11/23/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND INFORMATION FOR A DETERMINATION AS TO WHETHER THE REFUND CAN BE ISSUED TO THE TAXPAYERS. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURES. THE REFUND SHOULD NOW BE ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. A TELEPHONE CALL (12/1/21) WAS RECEIVED FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE ACCOUNT AND REFUND. IT WAS EXPLAINED THAT THE REFUND SHOULD NOW BE RECEIVED AS AFTER REVIEW, AS THE INCOME HAS BEEN REMOVED FROM THE RETURN. A REVIEW OF THE ACCOUNT (12/11/21) SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1423 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO ONLY HER HUSBAND RECEIVING THE UNEMPLOYMENT CREDIT.</p>   | <p>I VERIFIED THE TAXPAYER RECEIVED HER PA STATE INCOME TAX AND GAVE HER THE UNEMPLOYMENT COMPENSATION SITE IN ORDER TO CONTACT THEM.</p>  |
| 2021-1424 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN OVERPAYMENT FOR CORPORATE NET INCOME TAX.</p>   | <p>I SET THE CPA UP WITH SOMEONE IN THE CORPORATION TAX AREA AND THEY WILL HANDLE THEIR QUESTIONS FROM THERE.</p>  |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1425 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A REFUND. WILL SEND MESSAGE TO BIT FOR REVIEW.  | ADVISED TAXPAYER REFUND APPROVED, LVM.  |
| 2021-1426 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING AN AMENDED RETURN FOR AN INJURED SPOUSE CLAIM AND NOT YET RECEIVING HER REFUND.  | BIT SPLIT THE RETURNS AND THE TAXPAYER WAS NOTIFIED HER REFUND WILL BE COMING IN THE NEXT COUPLE WEEKS.   |
| 2021-1427 | THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE REV-556 HAS BEEN SUBMITTED BY MRS. TAXPAYER AND SHE SAYS THE FOLLOWING: "THE TAXPAYER IS STILL WAITING FOR THEIR 2018 REFUND. THE STATE SEEMS TO BE DISALLOWING A BUSINESS DEDUCTION FOR 1099 PAYMENTS WITHOUT AN EXPLANATION". A REFUND WAS CALCULATED ON THE INCOME TAX RETURN AFTER REMITTING TOO MUCH IN ESTIMATED PAYMENT. A REVIEW OF THE ACCOUNT SHOWS THAT THE REQUESTED REFUND HAS NOT BEEN ISSUED BECAUSE AN ADJUSTMENT HAS BEEN MADE TO INCREASE THE SCHEDULE C BUSINESS INCOME . THE SCHEDULE C IS MRS. TAXPAYER'S INCOME. THE RETURNED SUSPENDED TO THE TREASURY AREA DURING THE INITIAL REVIEW AND A REQUEST WAS MADE FOR HER TO SUBMIT DOCUMENTATION VERIFYING THE EXPENSES LISTED ON LINE 37 OF THE SCHEDULE. THE EXPENSES ARE CURRENTLY BEING DENIED BECAUSE THE EXAMINER AND THE BUREAU OF INDIVIDUAL TAXES SAY THAT THERE IS NO RECORD OF RECEIVING THE REQUESTED INFORMATION. | <p>A REVIEW OF THE ACCOUNT BY THIS OFFICE SHOWS THAT COPIES OF THE 1099-NEC'S ISSUED BY MRS. TAXPAYER HAVE BEEN SUBMITTED TO THE DEPARTMENT. A FURTHER REVIEW WILL BE DONE TO DETERMINE IF ADDITIONAL INFORMATION CAN BE FOUND IF/AND MRS. TAXPAYER NEEDS TO BE CONTACTED.</p> <p>A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT MULTIPLE NOTICES HAVE BEEN SENT REGARDING THIS ISSUE. IT APPEARS THAT THE 1099-MISCS SENT ARE WAGE AMOUNT LISTED ON THE SCHEDULE C. IN FACT, THE 1099S WERE SUBMITTED WITH A COPY OF THE NOTICE OF ASSESSMENT. AN ATTEMPT (10/21/21) WAS MADE TO CONTACT THE MRS. TAXPAYER BY TELEPHONE. THE NUMBER LISTED ON THE REV-556 IS DISCONNECTED. THE TELEPHONE NUMBER LISTED IN PATH RANG AND A VOICEMAIL WAS UNABLE TO BE LEFT.</p> <p>THERE IS NO RECORD THAT COULD BE FOUND OF EITHER TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT. A LETTER (12/15/21) IS BEING SENT TO THE TAXPAYERS THAT THEIR ONLY OPTION MOVING FORWARD IS TO PETITION THE BOARD OF APPEALS. THE INFORMATION RECEIVED BY THE DEPARTMENT WAS SUBMITTED AFTER THE NOTICE OF ASSESSMENT WAS ISSUED. IN FACT, THE SUBMITTED INFORMATION WAS SENT IN WITH A COPY OF THE ASSESSMENT NOTICE. ADDITIONALLY, THE INCORRECT INFORMATION WAS SENT TO THE DEPARTMENT. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1428 | THIS OFFICE RECEIVED A PHONE CALL AND THEN CORRESPONDENCE IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HER 2020 REFUND.  | BIT RELEASED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1429 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER LOOKING FOR AN EXPLANATION OF THE LIABILITY ASSESSED WITH PIT AND CORP TAX. THE TAXPAYER CONTENDS THAT THE LIABILITY FROM THE SALES AND USE TAX (GROSS SALES) SHOULD BE REPORTED UNDER CORP TAX NOT PERSONAL. WILL REVIEW THEN FORWARD TO AUDIT FOR RESOLUTION. CORPORATE NAME IS CAMPBELL MILLS INC.  | FWD TO AUDITS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1430 | <p>THIS OFFICE RECEIVED A TELEPHONE FROM THE FATHER OF THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE FATHER SAYS THAT A PAYMENT HAS BEEN REMITTED TO SATISFY THE LIABILITY SHOWN ON THE NOTICE. ADDITIONALLY, A LETTER WAS PREVIOUSLY SENT ASKING FOR THE PENALTY &amp; INTEREST ASSESSED AGAINST THE LIABILITY TO BE ABATED. THE FATHER SAYS THAT THE INCOME TAX RETURN IS JUST NOW BEING FILED BECAUSE IT TOOK SEVERAL YEARS TO FINALIZED THE TAXPAYER'S GRANDFATHER (HIS FATHER'S) ESTATE. THERE IS RECORD OF THE DEPARTMENT RECEIVING DOCUMENT THAT APPEARS TO SHOW THAT THE PAYMENT REMITTED WAS CASHED. HOWEVER THE DOCUMENTATION DOES NOT SHOW WHO CASHED THE PAYMENT. A FRONT AND BACK COPY OF THE CANCELLED CHECK IS NEEDED TO CONDUCT ANY FURTHER REVIEWS.</p> | <p>IT WAS EXPLAINED THAT A COPY OF THE FRONT AND BACK OF THE CANCELLED CHECK WOULD BE NEEDED TO DETERMINE HOW THE PAYMENT HAS BEEN PROCESSED BY THE DEPARTMENT. THE FATHER STATED THAT HE IS UNABLE TO OBTAIN A COPY OF THE CANCELLED CHECK BECAUSE THE BANK ACCOUNT THAT THE CHECK HAS BEEN WRITTEN ON HAS BEEN CLOSED. A TELEPHONE CALL (10/13/21) WAS PLACED OUT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR ASSISTANCE. BIT WAS ABLE TO LOCATE THE PAYMENT AND APPLY IT TO THE ACCOUNT. THE REMAINING AMOUNT SHOWING IS THE PENALTY &amp; INTEREST. THE PENALTY &amp; INTEREST MUST BE DISPUTED THROUGH THE BOARD OF APPEALS. THE FATHER ALSO ASKED TO SPEAK WITH THE ADVOCATE. HIS INFORMATION WILL FORWARDED TO THE ADVOCATE FOR A CALLBACK. THE CALLBACK REQUEST IS BEING SENT (10/13/21).</p> <p>PER AN EMAIL (10/13/21) RECEIVED FROM THE ADVOCATE, THE TAXPAYER'S FATHER WAS CONTACTED. IT WAS EXPLAINED THAT THE PAYMENT (FOR BOTH HE SON'S) WERE FOUND AND APPLIED TO THE ACCOUNTS. THE FATHER SAYS THAT HE NEVER RECEIVED ANY OF THE NOTICES SENT BY THE DEPARTMENT. HOWEVER THE ADDRESS LISTED ON THE NOTICES IS THE SAME ONE USED ON THE TAX RETURNS. PENALTY &amp; INTEREST MUST BE CONTESTED THROUGH THE BOARD OF APPEALS. THE LIABILITY SHOWING ON THE ACCOUNTS IS THE PENALTY &amp; INTEREST. THERE IS NO FURTHER ASSISTANCE CAN BE PROVIDED TO THE TAXPAYER OR FATHER. CLOSING CASE.</p> |
| 2021-1431 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HER AMENDED RETURN NOT YET BEING PROCESSED. TAXPAYER WILL SEND PROOF OF HER DEPENDENTS IN ORDER TO GET THE REFUND EXPEDITED.</p>   | <p>BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THE REFUND WILL COME IN THE NEXT COUPLE WEEKS.</p>  |
| 2021-1432 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO BE APPROVING FOR INNOCENT SPOUSE RELIEF FROM HER DECEASED HUSBAND FROM THE IRS AND NOW IS LOOKING TO DO THE SAME FOR THE STATE. THE TAXPAYER WILL SEND ME ALL THE APPROPRIATE DOCUMENTATION.</p>   | <p>INNOCENT SPOUSE RELIEF WAS GRANTED AND THE TAXPAYER WAS NOTIFIED THEY NO LONGER HAVE ANY BALANCES DUE.</p>   |
| 2021-1433 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER QUESTIONING THE LIABILITY. THE TAXPAYER CONTENDS THAT THERE SHOULD BE A REFUND.</p>  | <p>ADVISED TAXPAYER MUST PAY THEN APPEAL.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1434 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER CONCERNING THE REFUND THAT HAS BEEN ISSUED BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE INCOME TAX RETURN WAS FILED REPORTING A LIABILITY. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS THE RESULT OF AN ADJUSTMENT MADE TO ESTIMATED PAYMENTS AND A RECALCULATION DONE BY THE DEPARTMENT. THE DEPARTMENT HAS RECORD OF RECEIVING THREE (3) ESTIMATED PAYMENTS FROM THE TAXPAYERS THAT WERE NOT CLAIMED ON THE RETURN. ADDITIONALLY, IT APPEARS THAT THE TAXPAYERS ARE BEING GRANTED TAX FORGIVENESS. | THE REASON FOR THE REFUND AND AMOUNT WAS EXPLAINED TO MR. TAXPAYER. THE ESTIMATE PAYMENTS WERE NOT CLAIMED ON THE RETURN AND HE AND MRS. TAXPAYER QUALIFIED FOR THE TAX FORGIVENESS CREDIT. MR. TAXPAYER SAYS THAT HE WILL CASH THE PAYMENT AFTER THE EXPLANATION. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE. |
| 2021-1435 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF THE CORR IS BEING REVIEWED. ADVISED WILL SEND REQUEST FOR EXPEDITE.  | OCC IS HANDLING.   |
| 2021-1436 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAX CONSULTANT IN REGARDS TO ROYALTIES AND WHY THE WITHHOLDING NOT ACCEPTED FOR THEIR ENTITY.   | A MANAGER IN BDRA WORKED WITH THE TAX CONSULTANT AND ANSWERED THEIR QUESTIONS FOR THE ENTITY.  |
| 2021-1437 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER CONCERNED THAT DEPARTMENT STOPPED AUTOMTIC WITHDRAWALS FROM TAXOAYER ACCOUTN FOR PAYMENT PLAN. ADVISED WILL FORWARD TO CEC COLLECTIONS.  | FWD TO CEC COLLECTIONS   |
| 2021-1438 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER REQUESTING THAT THE CORRESPONDENCE RECEIVED BE EXPEDITED. WILL FWD TO BIT BILL FOR REVIEW.   | REFUND APPROVED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1439 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. THE TAXPAYER SAYS THE FOLLOWING ON THE REV-556: "MY FEDERAL INCOME TAX FOR 2020 WAS SEIZED BY THE STATE FOR MY EX HUSBAND'S DELINQUENT STATE TAXES. JOINT RETURNS WERE FILED IN 2013 AND 2014 IN MY NAME BUT I DID NOT SIGN THE DOCUMENTS. MY EX HUSBAND FORGED MY NAME ON THE RETURNS. I WAS IN AN ABUSIVE RELATIONSHIP AND HAD NO ACCESS TO THIS TAX INFORMATION. I WAS GIVEN SPOUSAL RELIEF BY THE FEDERAL GOVERNMENT FOR THIS TIME PERIOD. I FILLED OUT THE FORMS WITH AN ACCOUNTANT WHEN I GOT DIVORCED. I AM NOT SURE WHY THE STATE DID NOT RECEIVE THESE FORMS. A TAXPAYER MUST FILE SEPARATELY FOR INNOCENT SPOUSE RELIEF WITH PA DEPARTMENT OF REVENUE. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE LIABILITIES SHOWING ARE PRIMARILY THE RESULT OF HER EX-SPOUSE'S K-1 BUSINESS INCOME.</p> | <p>THE TAXPAYER WILL BE CONTACT AND ADVISE TO COMPLETE AND SUBMIT A PA INNOCENT SPOUSE PACKET. THE TAXPAYER WILL ALSO NEED TO SUBMIT THE VERIFYING DOCUMENTATION.</p> <p>A TELEPHONE CALL (10/18/21) WAS RECEIVED FROM THE TAXPAYER. PLEASE SEE PREVIOUS NOTES. THE TAXPAYER SAID THAT SHE PREVIOUS SPOKE TO A REPRESENTATIVE FROM THE DEPARTMENT WHO STATED THAT HER FEDERAL REFUND WOULD BE WITHHELD AND APPLY TO THE JOINT LIABILITIES SHOWING FOR PA. THE TAXPAYER ASKED HOW AND WHO WOULD NOTIFY HER THAT HER REFUND WOULD BE COMING TO PA. IT WAS STATED THAT A LETTER WOULD COME FROM PA AND THE FEDERAL IRS. THE ONLY NOTIFICATION THE TAXPAYER SAYS THAT SHE HAS RECEIVED IS A LETTER FROM THE IRS STATING THAT HER REFUND WAS BEING REDUCED. THE CITY THAT THE LETTERS WERE GOING TOO WAS GIVEN TO THE TAXPAYER. THE TAXPAYER STATED THAT SHE DIVORCED HER SPOUSE IN 2016. IT APPEARS THAT THE DEPARTMENT NOTICES WERE ONLY GOING TO THE SPOUSE. THE TAXPAYER ALSO STATED THAT SHE WILL COMPLETE THE FORM TO REQUEST COPIES OF THE INCOME TAX RETURN. OVERALL, IT WAS ADVISED FOR AN INNOCENT SPOUSE PACKET BE SUBMITTED AND LET THE OFFICE DETERMINE HER ELIGIBILITY. THE ACCOUNTANT WILL BE CONTACTED.</p> <p>A LETTER DATED (11/2/21) IS BEING SENT TO THE TAXPAYER EXPLAINING THAT IF NO FURTHER RESPONSE OR COMPLETED INNOCENT SPOUSE PACKET IS RECEIVED WITHIN THIRTY (30) DAYS THEN THIS CASE WILL BE ADMINISTRATIVELY CLOSED. A COPY OF THE INNOCENT SPOUSE PACKET IS BEING SENT WITH THE LETTER. THIS OFFICE WILL AWAIT A REPLY.</p> <p>CLOSING CASE AS THE TAXPAYER DID NOT RESPOND.</p> |
| 2021-1441 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH A PETITION DENIED BY THE BOA. CPA CONTEND PAID BALANCE AND FILED APPEAL WITHIN 6 MOS. WILL RESEARCH. CPA ALSO INCLUDED NRK1S FOR PROOF OF NRWH.</p>   | <p>BOA DENIED DUE TO COC FROM 2017. TOO LATE TO RECONSIDER.</p>  |
| 2021-1442 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE SON HAVING PART OF THE FATHERS ESTIMATED PAYMENT.</p>  | <p>BIT SPLIT THE PAYMENT ACCORDINGLY AND THE TAXPAYER WILL NOW RECEIVE HIS CORRECT REFUND IN A COUPLE WEEKS. THE CPA HAS BEEN NOTIFIED.</p>  |
| 2021-1443 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THE TAXPAYERS SON HAVING PART OF HIS ESTIMATED PAYMENT.</p>  | <p>BIT SPLIT THE PAYMENTS ACCORDINGLY AND THE CPA WAS NOTIFIED THE TAXPAYER WILL NOW RECEIVE HIS CORRECT REFUND.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1444 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS REFUND.  | BIT RELEASED THE REFUND FROM SUPERVISOR APPROVAL AND I CONTACTED THE TAXPAYER WITH THE REQUESTED PHONE NUMBER THEY GAVE ME BUT THE PHONE NUMBER DID NOT WORK. THE TAXPAYER HAS MY PERSONAL PHONE NUMBER SO IF THEY CALL BACK I WILL GIVE AN UPDATE.  |
| 2021-1445 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE PAYMENTS AND CREDITS FOR 2018 AND 2019 TAX YEARS. 2019 OK, 2018 PAYMENTS/ CREDITS APPEAR TO BE OFF. WILL FORWARD TO BIT FOR REVIEW.  | CREDITS WERE APPLIED AND ADJUSTMENT MADE TO COC BY BIT.  |
| 2021-1446 | THIS OFFICE RECEIVED A REQUEST FROM THE CPA TO VERIFY COC FOR TAX YEAR 2018 AND LIABILITY FOR 2019. WILL FWD TO BIT TO CONFIRM COC TO 2019  | ALL CREDITS AND COC PROPERLY CORRECTED.  |
| 2021-1447 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1448 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY, WILL FWD TO BIT FOR REVIEW,   | ALL CREDITS AND COC ADJUSTED, EMAILED CPA TO ADVISE.   |
| 2021-1449 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER SEEKING ASSISTANCE WITH WHAT SHE SAYS IS A REOCCURRING ISSUE. THE TAXPAYER EXPLAINED THAT A PA BASED COMPANY HAS AN EMPLOYEE WHO IS USING HER SOCIAL SECURITY NUMBER. THE TAXPAYER SAYS THAT THE ISSUE HAS AFFECTED HER ABILITY TO APPLY FOR UNEMPLOYMENT BENEFITS. THE TAXPAYER SAYS THAT SHE HAS CONTACTED THE COMPANY ON MULTIPLE OCCASIONS. REPRESENTATIVES FROM THE COMPANY HAVE SAID THAT THE ISSUE WOULD BE CORRECTED BUT NO ONE HAS CONTACTED HER BACK. | <p>THE FRAUD DETECTION AND ANALYSIS UNIT WAS CONTACTED BY TELEPHONE FOR ASSISTANCE. IT WAS EXPLAINED THAT THIS OFFICE COULD ONLY PROVIDED LIMITED ASSIST AND THE ADVOCATE OFFICE NO LONGER HANDLES FRAUD ISSUES. THE EXAMINER FOR FDAU COULD BE AN ADDITIONAL W-2 BEING ATTACHED TO THE SOCIAL SECURITY NUMBER. THE EXAMINER STATED THAT HE WOULD CONTACT THE TAXPAYER TO OFFER FURTHER ASSISTANCE. A TELEPHONE CALL AND VOICEMAIL HAS BEEN RECEIVED FROM THE TAXPAYER. A RETURN CALL WILL BE PLACED OUT TO THE TAXPAYER.</p> <p>A RETURN TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER. THE TAXPAYER STATED THAT SHE SPOKE WITH ANOTHER REPRESENTATIVE FROM THE OFFICE. THAT REPRESENTATIVE ADVISED HER TO CONTACT THE FEDERAL IRS AND FILE A POLICE REPORT. ADDITIONALLY, IT WAS ADVISED THAT THE TAXPAYER FILE A COMPLIANT WITH THE PA DEPARTMENT OF INDUSTRY. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE OFFER TO THE TAXPAYER. CLOSING CASE.</p> |
| 2021-1450 | THIS OFFICE RECEIVED A PHONE CALL FORM THE CPA QUESTIONING THE LIABILITY WITH 2019. PER REVIEW COULD BE COC FROM 2018 OR REAP CREDITS, WILL FORWARD TO BIT FOR REVIEW.  | ALL CREDITS AND COC ADJUSTED, EMAILED CPA TO ADVISE.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1451 | THIS OFFICE RECEIVED A PHONE CALL FROM THE REPRESENTATIVE REQUESTING A CALLBACK FROM CEC BUSINESS TAX. WILL FWD FOR CALLBACK.  | CALLER WAS CONTACTED BY BDRA.  |
| 2021-1452 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH CORRESPONDENCE THAT WAS FILED. WILL REVIEW THEN CONTACT WITH FINDINGS.  | REFUND APPROVED AND SENT TO CORRECT ADDRESS.   |
| 2021-1453 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND.   | BIT PROCESSED THE CORRESPONDENCE AND THE TAXPAYER WAS NOTIFIED SHE WILL RECEIVE HER FULL REFUND.   |
| 2021-1454 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICE ADVISES OF AN OUTSTANDING BALANCE. THE BALANCE IS ESTIMATED UNDERPAYMENT PENALTY AND INTEREST. THE CPA SAYS THAT BECAUSE OF THE NOTICE, HE WANTED TO SUBMIT AN AMENDED REV-1630, UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS, TO THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT NO UNDERPAYMENT PENALTY WAS CALCULATED AS BEING DUE ON THE ORIGINAL REV-1630. IT APPEARS THAT A PENALTY IS BEING CALCULATED ONLY FOR THE 4TH QUARTER ON THE AMENDED REV-1630. THE AMENDED FORM HAS BEEN RECEIVED BY FAX. | <p>A TELEPHONE CALL (10/19/21) WAS RECEIVED FROM THE CPA SEEKING AN UPDATE REGARDING THE UNDERPAYMENT PENALTY. THE CPA SPOKE TO THE ADVOCATE. THE ADVOCATE ADVISED THE HIM THAT THE REV-1630 WAS RECEIVED AND THAT HE WILL BE CONTACTED AGAIN ONCE A RESPONSE IS RECEIVED FROM OUR BUREAU OF INDIVIDUAL TAXES. A SECOND TELEPHONE CALL (10/26/21) WAS RECEIVED FROM THE CPA. IT WAS EXPLAINED THAT NO RESPONSE HAS BEEN RECEIVED. AN EMAIL (10/26/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE UNDERPAYMENT PENALTY.</p> <p>PER THE RESPONSE FROM BIT, THE ESTIMATED UNDERPAYMENT PENALTY HAS BEEN REMOVED FROM THE ACCOUNT AS THE TAXPAYERS QUALIFY FOR EXCEPTION 1 &amp; 2 AS DESCRIBED ON THE REV-1630. THE ORIGINALLY CALCULATED OVERPAYMENT SHOULD NOW PROCESS AS A CARRY OVER CREDIT AS REQUESTED ON THE RETURN. AN EMAIL WILL BE SENT TO THE FRAUD DETECTION &amp; ANALYSIS UNIT AS THE ACCOUNT IS NOW IN A FRAUD MANAGER EVALUATION. THE CPA WILL BE UPDATED REGARDING THE STATUS OF THE ACCOUNT.</p> <p>THE FRAUD MANGER EVALUATION ALERT BEFORE AN EMAIL REQUEST WAS SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT. A TELEPHONE (10/28/21) HAS BEEN PLACED OUT TO THE CPA TO ADVISE OF THE CURRENT STATUS OF THE ACCOUNT. AGAIN, BIT HAS REMOVED THE PENALTY &amp; INTEREST ORIGINALLY ASSESSED AGAINST THE TAXPAYERS. THE CALCULATED OVERPAYMENT HAS PROCESSED AS A CARRY FORWARD CREDIT. THE CPA DID NOT ANSWER SO A VOICEMAIL WAS LEFT. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1455 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. IN THE REV-556, MR. TAXPAYER SAYS THE FOLLOWING:"I NEED A PAYOFF AMOUNT FOR LEIN [LIEN] 2019-11279-LN FILED 11/12/2019. WE SOLD OUR HOUSE AND THE MORTGAGE COMPANY HELD THE FUNDS AND WE ALSO HAVE BEEN MAKING PAYMENTS BUT THEY WON'T RELEASE FUNDS TO PAY IT OFF OR RELEASE PAYMENT TO ME TO PAY OFF". A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS THE RESULT OF LINE 4 BUSINESS INCOME. NO WITHHOLDINGS OR ESTIMATED PAYMENTS WERE REPORTED ON THE INCOME TAX RETURN. | AN ATTEMPT WILL BE MADE TO CONTACT MR. TAXPAYER AND ADVISE OF THE LIEN PAYOFF AMOUNT THAT IS SHOWING ON THE SYSTEM.<br><br>A TELEPHONE CALL (10/26/21) WAS PLACED OUT TO MR. TAXPAYER IN ATTEMPT TO PROVIDE THE PAYOFF AMOUNT. NO ONE ANSWER THE CALL. A VOICEMAIL WAS LEFT WITH THIS OFFICE CALLBACK NUMBER. THIS OFFICE WILL AWAIT A REPLY OR POSSIBLE RETURN CALL.<br><br>THERE IS NO RECORD OF EITHER TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE TELEPHONE CALL AND VOICEMAIL OF (10/26/21. A LETTER DATED (11/29/21) IS BEING SENT DETAILING THE LIEN PAYOFF AMOUNT AND HOW PAYMENT CAN BE REMITTED. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS. CLOSING CASE. |
| 2021-1456 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYERS 2014 BALANCE WITH HER EX HUSBAND AND WANTING TO APPLY FOR INNOCENT SPOUSE.<br><br>TAXPAYER IS ELIGIBLE FOR INNOCENT SPOUSE RELIEF AND I HAVE NOT SENT A LETTER REQUESTING ADDITIONAL INFORMATION FROM THE EX SPOUSE.  | THE TAXPAYER WAS GRANTED INNOCENT SPOUSE RELIEF AND WAS NOTIFIED SHE NO LONGER OWES PART OF THE 2014 BALANCE.   |
| 2021-1458 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING CORRESPONDENCE FOR A REFUND BUT IT HAS NOT YET BEEN PROCESSED.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1459 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER ABOUT A PAYMENT NOT BEING CREDITED TO HER ACCOUNT. TAXPAYER SENT IN A COPY OF THE FRONT AND BACK OF HER CHECK.  | BIT APPLIED THE PAYMENT AND THE TAXPAYER WAS NOTIFIED OF THE SMALL BALANCE BECAUSE OF THE RETURN BEING LATE.  |
| 2021-1460 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE STATUS OF CORRESPONDENCE FAXED. ADVISED MO CORR PENDING, CAN SEND LETTER TO MT ATTENTION TO REMOVE MILEAGE THAT WAS REPORTED IN ERROR.  | PROCESSED RERURN WITHOUT UE EXPENSES, BALANCE DUE.  |
| 2021-1461 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER HAVING PROBLEMS WITH ETIDES. FORWARDED REQUEST TO ETIDES FOR CALLBACK.  | FWD REQUEST TO ETIDES FOR CALLBACK.   |
| 2021-1462 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO TAX GETTING PAID TWICE AND THE TAXPAYER WANTING TO KNOW HOW SHE CAN GET THE REFUND.   | BIT REFUNDED THE MONEY, ADJUSTED THE NAME AND ADDRESS BECAUSE OF THE DIVORCE AND THE TAXPAYER WAS NOTIFIED THE CHECK WILL HAVE BOTH NAMES ON IT AND BE SENT IN THE NEXT COUPLE WEEKS.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1463 | THIS OFFICE RECEIVED A PHONE CALL FROM THE SON IN REGARDS TO HIS FATHERS BALANCE EVEN THOUGH HE NEVER LIVED OR WORKED IN PA.  | BDRA REVIEWED THE MONTANA AND VA TAX RETURNS AND WERE IN AGREEMENT THAT THE TAXPAYER NEVER LIVED OR WORKED IN PA. TAXPAYERS POA HAS BEEN NOTIFIED THE BALANCE NO LONGER EXISTS AND A LIEN SATISFACTION LETTER WILL BE SENT.  |
| 2021-1464 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO TOP OFFSET LETTER SENT BY THE DEPARTMENT. THE TAXPAYER STATED THAT ORIGINALLY SPOKE WITH A REPRESENTATIVE FROM THE CUSTOMER EXPERIENCE CENTER AND THAT REPRESENTATIVE ADVISED HER TO CONTACT THE ADVOCATE OFFICE FOR POSSIBLE ASSISTANCE. THE TAXPAYER SAYS THAT SHE DOES NOT HAVE THE FUNDS TO PAY THE OUTSTANDING LIABILITY SHOWING ON THE ACCOUNT. SHE BELIEVES THAT SHE SHOW ONLY HAVE TO PAY HALF OF THE BALANCE BECAUSE THE INCOME TAX RETURN WAS FILED JOINTLY. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS THE RESULT OF RENTAL INCOME RECEIVED DURING THE YEAR. THE SCHEDULE E WAS COMPLETE STATING THAT THE TAXPAYER WAS THE SOLE OWNER OF THE PROPERTY. IT WAS NOT JOINTLY OWNED OR OWNED BY THE EX-SPOUSE. | IT WAS EXPLAINED TO THE TAXPAYER THAT SHE WAS ADVISED TO POSSIBLY CONTACT THE ADVOCATE OFFICE BECAUSE THE OFFICE OVERSEES THAT THE DEPARTMENT'S INNOCENT SPOUSE RELIEF PROGRAM. THE PROGRAM WAS BRIEFLY EXPLAINED TO HER. IT WAS ALSO STATED THAT IT APPEARS THAT SHE DOES NOT QUALIFY FOR ANY RELIEF BECAUSE IT IS HER INCOME THAT IS CREATING THE BALANCE. THE TAXPAYER CONFIRMED THAT SHE ALONE WAS THE LEGAL OWNER OF THE PROPERTY (SHE DOES NOT OWN THE PROPERTY NOW). WHEN DETERMINING RELIEF ELIGIBILITY, THE OFFICE LOOKS AT WHO'S INCOME IS CREATING THE BALANCE. FILING A JOINT RETURN IS ONLY FOR CONVENIENCE. A TAXPAYER IS LIABILITY FOR A LEAST 50 PERCENT OF THE BALANCE CALCULATED ON THE RETURN. LASTLY, IT WAS ADVISED THAT THE CUSTOMER EXPERIENCE CENTER BE CONTACTED AGAIN TO REQUEST A DEFERRED PAYMENT PLAN. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE. |
| 2021-1465 | THIS OFFICE RECEIVED AN EMAIL FROM THE POA IN REGARDS TO THE TAXPAYER NOT RECEIVING HER 2019 AND 2020 REFUNDS.  | BIT PROCESSED BOTH REFUNDS AND THE POA HAS BEEN NOTIFIED.  |
| 2021-1466 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO BALANCES FOR MULTIPLE YEARS IN WHICH THE TAXPAYER IS CLAIMING HER EX HUSBAND FILED RETURNS IN HER NAME FOR INCOME THAT SHE NEVER MADE. I WILL CONTACT THE FRAUD AREA WITH THE RECEIVED INFORMATION.   | THE FRAUD AREA REQUESTED SHE CALL THEM DIRECTLY TO PUT IN A FORMAL COMPLAINT. TAXPAYER DOES NOT QUALIFY FOR INNOCENT SPOUSE BECAUSE THE RETURN WAS A SINGLE FILED RETURN.  |
| 2021-1467 | THIS OFFICE RECEIVED A PHONE CALL AND EMAILED CORRESPONDENCE IN REGARDS TO A CARRY OVER CREDIT ISSUE DATING BACK TO TAX YEAR 2017.  | I REACHED OUT TO A MANAGER IN THE SPECIALISTS AREA AND THEY WILL WORK WITH THE CPA GOING FORWARD.  |
| 2021-1468 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND AND NOT SURE WHICH ACCOUNT AND TAX YEAR IT IS INTENDED FOR.   | I LET THE CPA KNOW THE REFUND WAS INTEREST FROM THE 2019 REFUND.   |
| 2021-1469 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND AND NOT SURE WHICH ACCOUNT AND TAX YEAR IT IS INTENDED FOR.   | I LET THE CPA KNOW THE REFUND WAS INTEREST FROM THE 2019 REFUND.   |
| 2021-1470 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND AND NOT SURE WHICH ACCOUNT AND TAX YEAR IT IS INTENDED FOR.   | I LET THE CPA KNOW THE REFUND WAS INTEREST FROM THE 2019 REFUND.   |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1471 | THIS OFFICE HAS RECEIVED A FAX SEND ON BEHALF OF THE TAXPAYER REGARDING AN ISSUE CONSIDERING THE TAXPAYER'S 1099 INCOME. BASED ON THE INFORMATION SUBMITTED, THE FEDERAL IRS IS NOT ACCEPTING THE 1099 BECAUSE IT SAYS THAT THERE IS NO RECORD OF THE EMPLOYER SUBMITTING THE 1099. THIS OFFICE IS UNABLE TO ASSISTANCE THE TAXPAYER AS THIS OFFICE OF TAXPAYERS' RIGHTS ADVOCATE CAN ONLY ASSIST TAXPAYERS PERSONAL INCOME AND INHERITANCE TAX MATTERS. A REVIEW OF THE TAXPAYER'S PA ACCOUNT SHOWS THAT THERE ARE CURRENTLY NO OUTSTANDING LIABILITIES OR BALANCES. | A TELEPHONE CALL (10/20/21) WAS PLACED OUT TO THE TAXPAYER EXPLAINING THAT HER TAX PREPARER SUBMITTED THE REQUEST FOR ASSISTANCE TO THE INCORRECT ADVOCATE OFFICE. THIS OFFICE IS THE PA OFFICE OF TAXPAYERS' RIGHTS ADVOCATE NOT THE NATIONAL TAXPAYERS' RIGHTS ADVOCATE. THE TAXPAYER SAYS THAT SAY WILL SPEAK WITH THE PREPARER. THERE IS NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE. |
| 2021-1472 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE 2019 REFUND NOT YET BEING PROCESSED.  | BIT PROCESSED THE AMENDED RETURN AND THERE IS NOW A BALANCE DUE BECAUSE OF PENALTIES AND INTEREST SINCE THE R@D CREDIT CLAIMED WAS LOWERED. THE CPA HAS BEEN NOTIFIED.   |
| 2021-1473 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARD TO THE 2019 AND 2020 RETURNS NOT YET PROCESSED.   | BIT PROCESSED THE RETURNS AND THE CPA WAS NOTIFIED THE OTHER CREDITS WERE DENIED BECAUSE IT WAS HIGHER THAN THE TAX LIABILITY.   |
| 2021-1474 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARD TO THE 2019 RETURN NOT YET PROCESSED.   | CPA WAS NOTIFIED THE RETURN DID NOT CLAIM ANY CREDITS BECAUSE THE TOTAL INCOME AMOUNT WAS DEDUCTED ON LINE 8 OF THE FIDUCIARY RETURN.  |
| 2021-1475 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARD TO THE 2019 RETURN NOT YET PROCESSED.   | BIT PROCESSED 2019 AND 2020 AND THE CPA WAS UPDATED WITH THE REFUND IN 2020.   |
| 2021-1476 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARD TO THE 2019 AND 2020 RETURN NOT YET PROCESSED.  | BIT PROCESSED BOTH RETURNS AND THE CPA HAS BEEN UPDATED.   |
| 2021-1477 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARD TO THE 2019 RETURN NOT YET PROCESSED.   | CPA WAS NOTIFIED THE RETURN DID NOT CLAIM ANY CREDITS DURING THE 2019 TAX YEAR AND IT CURRENTLY HAS A ZERO BALANCE.  |
| 2021-1478 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARD TO THE 2019 RETURN NOT YET PROCESSED.   | CPA WAS NOTIFIED THE RETURN DID NOT CLAIM ANY CREDITS BECAUSE THE TOTAL INCOME AMOUNT WAS DEDUCTED ON LINE 8 OF THE FIDUCIARY RETURN.  |
| 2021-1479 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A PASS THRU ENTITY BALANCE THAT THEY DISAGREED WITH.   | I HAD A MANAGER IN THE PASS THRU AREA WORK WITH THE CPA AND THE CASE HAS NOW BEEN RESOLVED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1480 | THIS OFFICE RECEIVED AN EMAIL FROM THE EXECUTOR OF THE ESTATE IN REGARDS TO FEELING THEY WERE DOUBLE TAXED FROM AN ASSESSMENT.  | I HAD A MANAGER IN THE INHERITANCE TAX DIVISION REACH OUT TO THE EXECUTOR AND ALL ISSUES HAVE BEEN RESOLVED.  |
| 2021-1481 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HIS CLIENT NOT CLAIMING ALL OF THERE ESTIMATED PAYMENTS AND THAT PAYMENT NOT YET BEING REFUNDED.   | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED IT WILL COME VIA CHECK IN THE NEXT COUPLE WEEKS.   |
| 2021-1482 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A PASS THRU ENTITY BALANCE THAT THEY DISAGREED WITH.   | I SET THE CPA UP WITH A MANAGER IN THE PASS THRU AREA TO WORK WITH HER GOING FORWARD.   |
| 2021-1484 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING THE OUTSTANDING LIABILITY SHOWING ON HER ACCOUNT. THE TAXPAYER SAYS THAT IT HAS BEEN DIFFICULT ATTEMPTING TO OBTAIN ASSISTANCE FROM THE DEPARTMENT. THE TAXPAYER GOES ON TO SAY THAT SHE DOES NOT UNDERSTANDING WHY THERE IS A LIABILITY FOR THE YEAR IN QUESTION BECAUSE SHE EARNED NO TAXABLE INCOME. HER ONLY INCOME WAS SOCIAL SECURITY. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS THE RESULT OF AN INCOME TAX RETURN CREATED BY BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY). THE MOST RECENT NOTE ON THE SYSTEM STATES THAT SHE PREVIOUSLY FILED JOINTLY WITH AN INDIVIDUAL AND INFERS THAT THE INCOME WAS EARNED BY HIM. THE RETURN CREATED BY THE DEPARTMENT IS MARKED SINGLE NOT JOINT. | <p>A CONTINUED REVIEW OF THE ACCOUNT SHOWS THAT WHEN THE TAXPAYER FILED JOINTLY HER NAME APPEARED FIRST AS THE PRIMARY INDIVIDUAL. IT STILL HAS NOT BEEN DETERMINED WHO THE INCOME IS ATTRIBUTED TO. HOWEVER SINCE THE DEPARTMENT IS NOT PERMITTED TO CREATE JOINT RETURNS SO THAT IS THE REASON WHY THE TAXPAYER NAME ALONE WOULD APPEAR ON THE RETURN.</p> <p>AN EMAIL (10/28/21) IS BEING SENT TO THE BUREAU OF DESK REVIEW AND ANALYSIS IF IT CAN BE DETERMINE WHICH TAXPAYER THE INCOME IS BEING ATTRIBUTED TO. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BDRA, THE TAXPAYER WAS ISSUED 1099'S FROM A BANKING INSTITUTION. THE 1099'S WERE EITHER FOR DIVIDENDS AND/OR STOCK GAINS. THE TAXPAYER WILL NEED TO FILE AN ACTUAL RETURN REPORTING THE NET VALUES OR A STATEMENT FROM THE INSTITUTION SHOWING THAT THERE WAS NO GAIN.</p> <p>THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE INITIAL CONVERSATION WITH THIS OFFICE. THE TAXPAYER WILL NEED TO BE NOTICE OF THE RESPONSE FROM BDRA. PLEASE SEE ALL PREVIOUS NOTES.</p> <p>CLOSING CASE.</p> |
| 2021-1485 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. WILL REVIEW THEN CALLBACK WITH FINDINGS.   | PAYMENT APPLIED, FWD REQUEST TO BIT TO REMOVE PEN/INT   |
| 2021-1486 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT RECEIVING HER 2020 REFUND. TAXPAYER WILL SEND ME DOCUMENTATION IN REGARDS TO THE KIDS CLAIMED ON SCHEDULE SP  | BIT APPROVED THE REFUND BUT SINCE THE TAXPAYER ELECTED TO STAY JOINTLY FILED, THE MONEY OFFSET TO THE PA COURTS. THE TAXPAYER WAS NOTIFIED THEY NEED TO CONTACT THE COURTS IN ORDER TO GET THAT MONEY.  |
| 2021-1487 | THIS OFFICE RECEIVED A PHONE CALL FROM THE EXECUTRIX / DAUGHTER REQUESTING AN EXPEDITE OF THE PIT RETURN. WILL FWD TO BIT FOR REVIEW.   | REFUND APPROVED AND REDEEMED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1488 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND.  | TREASURY PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1489 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE ESTIMATED PAYS FOR 2021 AND 2020. HE CONTENDS THAT THE ESTIMATED PAYMENT MADE ON 10/15/21 WAS NOT INITIATED BY HIM. THAT PAYMENT WAS APPLIED TO 2020 WHICH RESULTED IN A REFUND. WILL CHECK WITH BIT TO CONFIRM WHO INITIATED PAYMENT. ALSO WILL INQUIRE ABOUT ESTIMATED PAYMENT THAT IS LABELED AS CUSTOMER PAYMENT.   | LVM FOR RETURN CALL. 10/15/21 PAYMNET INITIATED BY TAXPAYER ON 10/15/20 USING A DATE OF 10/15/21. ALSO REQUESTED BIT CHANGE CUSTOMER PAYMENTS UNDER TAX YEAR 2021 TO ESTIMATED PAYMENTS. SPOKE TAXPAYER.   |
| 2021-1490 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REV-65 HE MAILED ON 10/1/21. PER REVIEW, NO OPENED CASES, WILL FORWARD MESSAGE TO BOA FOR A RETURN CALL.  | BOA CONFIRMED PETITION RECEIVED, THEY WILL CONTACT TP TO ADVISE.   |
| 2021-1491 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH EXPEDITING AN AMD RETURN. WILL FORWARD TO BIT FOR REVIEW.  | PAYMENT APPLIED. PEN AND INT WAIVED, LVM WITH TAXPAYER.  |
| 2021-1492 | THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. IN THE REV-566, THE TAXPAYER STATES THAT THE FOLLOWING:"I HAVE BEEN WAITING OVER 6 MONTHS TO RECEIVE MY TAX REFUND. I FILED ON TIME AND SUBMITTED SUPPORTING DOCUMENTS TIMELY WHEN REQUESTED. MY REFUND [REFUND AMOUNT] IS NOT A HUGE AMOUNT BUT IT IS IMPORTANT TO ME. I NEED THE REFUND OF PA TAXES WITHHELD TO OFFSET MY NEW JERSEY PROPERTY TAXES. MY PROPERTY TAXES ARE DUE WITHIN THE NEXT 30 DAYS. NOT RECEIVING MY PA TAX REFUND SOON WILL CREATE A FINANCIAL HARDSHIP. THANK YOU". A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN HAS BEEN FILED REQUESTING A REFUND OF PA WITHHOLDINGS THROUGH RECIPROCITY BETWEEN PA AND NJ. THE NOTES ON THE SYSTEM SHOWS THAT THE EXAMINER REMOVED THE WITHHOLDINGS BECAUSE THE PA W-2 AND NJ RETURN WERE NOT RECEIVED. | <p>THE TAXPAYER SUBMITTED AN EMAIL CHAIN WHERE HE WAS ADVISED BY THE A REPRESENTATIVE THAT THE DEPARTMENT NEEDS A COPY OF HIS W-2 AND NJ RETURN. THERE IS AN REPLY SAYING THAT THE TAXPAYER'S INFORMATION WAS RECEIVED. NO RECORD COULD BE FOUND OF THE INFORMATION BEING IMAGED TO THE SYSTEM FOR REVIEW. THIS OFFICE WILL ASK IF THE TAXPAYER CAN FORWARD THE EMAIL TO THIS OFFICE.</p> <p>UPON FURTHER REVIEW OF THE TAXPAYER'S ACCOUNT. THE LOCATION OF THE NJ RETURN AND W-2 WAS FOUND ON THE SYSTEM.</p> <p>AN EMAIL (11/1/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE SUBMITTED INFORMATION AND ACCOUNT TO DETERMINE IF THE REQUESTED REFUND CAN BE ISSUED TO THE TAXPAYER. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE WITHHOLDINGS HAVE BEEN ADDED BACK TO THE RETURN. THEREFORE IT APPEARS THAT NO OVER OTHER REVIEWS OR ADJUSTMENTS ARE NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1494 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT SHE PREVIOUSLY RECEIVED AND RESPONDED TO A NOTICE SENT BY THE DEPARTMENT ASKING FROM ID DOCUMENTATION TO VERIFY HER IDENTITY BEFORE THE REFUND CONTINUE PROCESSING. A REVIEW OF THE ACCOUNT AND TAX RETURN SHOWS THAT THE REFUND IS BEING REQUESTED AFTER CLAIMING TAX FORGIVENESS ON THE SCHEDULE SP LISTING ONE (1) DEPENDENT.</p>   | <p>AN EMAIL (11/1/21) HAS BEEN SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE ID DOCUMENTATION FOR A DETERMINATION AS TO WHETHER THE REFUND CAN CONTINUE PROCESSING. THE OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM FDAU, THE INFORMATION HAS BEEN REVIEWED WITH THE REFUND BEING ALLOWED. THERE APPEARS TO BE NO OTHER REVIEWS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER. CLOSING CASE.</p>   |
| 2021-1495 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICE IS ADVISING THAT THE WITHHOLDING AMOUNT ORIGINALLY LISTED ON THE INCOME TAX RETURN HAS BEEN REMOVED THEREFORE NO REFUND IS BEING ISSUED AT THIS TIME. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN HAS BEEN FILED REQUESTING A REFUND OF THE W-2 WITHHOLDING AMOUNT THROUGH RECIPROCITY BETWEEN PA AND NJ. IT APPEARS THAT MR. TAXPAYER IS THE SPOUSE WHO WORKS IN PA. THERE IS NO W-2 INFORMATION SHOWING IN THE REPOSITORY FOR MR. TAXPAYER.</p> | <p>AFTER EXPLAINING THE REASON WHY THE RETURN WAS ADJUSTED, THE CPA STATED THAT PA SHOULD ALREADY HAVE THE WAGE INFORMATION. IT WAS STATED THAT THERE ARE INSTANCES WHERE THE INFORMATION IS NOT RECEIVE THE INFORMATION FOR THE EMPLOYER AT WHICH POINT IT IS THE TAXPAYER'S RESPONSIBILITY TO REMIT DOCUMENTATION TO VERIFY WHAT IS CLAIMED ON THE RETURN. IT WAS FURTHER STATED THAT IF A COPY OF THE NJ RETURN AND PA W-2 COULD BE SUBMITTED TO THIS OFFICE THEN THE INFORMATION WOULD BE FORWARDED TO OUR BUREAU OF INDIVIDUAL TAXES FOR REVIEW. THE BEEN RECEIVED BY EMAIL.</p> <p>AN EMAIL (11/5/21) WAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT TO DETERMINE IF AN ADJUSTMENT CAN BE MADE AND THE REFUND ISSUED TO THE TAXPAYERS. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN PROCESSED AND THE REQUESTED REFUND SHOULD BE RECEIVED BY THE TAXPAYERS. A TELEPHONE CALL (11/9/21) WAS RECEIVED FROM THE CPA SEEKING A STATUS UPDATE. IT WAS EXPLAINED THAT THE RETURN HAS BEEN PROCESSED AND THE REFUND SHOULD BE RECEIVED BY THE TAXPAYERS SHORTLY. THE ACCOUNT IS CURRENTLY IN A FRAUD MANGER EVALUATION ALERT. AN EMAIL WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT FOR REVIEW.</p> <p>THE REFUND RELEASED FROM THE FRAUD MANGER EVALUATION BEFORE AN EMAIL COULD BE SENT BY THIS OFFICE. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1496 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HIS 2020 REFUND.</p>   | <p>BIT AND TREASURY PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1497 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HER REFUND.  | BIT PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |
| 2021-1498 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING THEIR 2020 REFUND.  | BIT AND TREASURY PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THEY WILL RECEIVE IT VIA CHECK IN THE NEXT COUPLE WEEKS.  |
| 2021-1499 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO AN AMENDED RETURN FOR TAX YEAR 2018.   | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE SENT VIA CHECK IN THE NEXT COUPLE WEEKS.  |
| 2021-1500 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A LIEN THAT'S BEING FILED FOR TAX YEAR 2017. TAXPAYER WOULD LIKE TO STOP LIEN AND SET UP PAYMENT PLAN. WILL CONTACT LIENS FOR ASSISTANCE.  | ADVISED LIEN FILED FOR TAX YEAR 2017 ON 07/09/21. MUST OAY 2017 TO SATISFY. REFERRED TO CEC-COLLECTIONS FOR DPP.  |
| 2021-1501 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THEIR REFUND. PER REVIEW, ADVISED TO SEND NJ RETURN, WILL FWD TO BIT FOR REVIEW.   | REFUND SYSTEM APPROVED 10/26/21, ADVISED TAXPAYER TO ALLOW 2-3 WEEKS FOR RECEIPT.   |
| 2021-1502 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYER THAT THE DEPARTMENT PREVIOUSLY SENT A NOTICE REQUEST DOCUMENTATION TO VERIFY THEIR IDENTITY SO THAT THE REFUND COULD REFUND COULD CONTINUE PROCESSING. HE GOES ON TO SAY THAT SINCE THE INFORMATION HAS BEEN SUBMITTED, THERE HAS BEEN NO UPDATE OR FURTHER CORRESPONDENCE EXPLAINING WHETHER THE REFUND HAS BEEN APPROVED OR IF ADDITIONAL INFORMATION IS NEEDED. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND IS BEING CALCULATED AFTER REPORTED EMPLOYEE EXPENSES ON A SCHEDULE C AND A SCHEDULE O TUITION DEDUCTION. | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT IN DOES NOT APPEAR THAT ANY ADDITIONAL INFORMATION IS BEING REQUESTED AT THIS TIME. AN EMAIL WILL BE SENT THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE ID DOCUMENTATION. AN EMAIL (10/22/21) WAS RECEIVED FROM MR. TAXPAYER SEEKING A STATUS UPDATE. A REPLY (10/22/21) WAS SENT STATING NO UPDATE KNOWN AT THIS TIME. AN EMAIL (10/26/21) IS BEING SENT TO FDAU ASKING FOR SOMEONE TO REVIEW THE SUBMITTED INFORMATION.</p> <p>PER THE RESPONSE FROM FDAU, THE REFUND AND ID DOCUMENTATION HAVE BEEN REVIEWED WITH THE ACCOUNT BEING RELEASED. THE REFUND SHOULD NOW BE ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO FURTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. MR. TAXPAYER WILL BE NOTIFIED OF THE STATUS OF THE REFUND.</p> <p>THE EMAIL TO MR. TAXPAYER IS BEING SENT ON (10/27/21). THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT AND EMAIL FROM MR. TAXPAYER SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1503 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER STATING HE DOES NOT REMEMBER RECEIVING THE CHECK FOR THE 2019 TAX YEAR.   | CHECK CASHED, COPY OF REFUND CHECK SENT TAXPAYER.   |
| 2021-1504 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE MR. TAXPAYER SAYS THAT IS A DE RESIDENT WITH A PA EMPLOYER. HE FURTHER STATED THAT HE WAS WORKING IN PA BEFORE THE COVID-19 PANDEMIC. HOWEVER SINCE THE START OF PANDEMIC, HE HAS BEEN WORKING FROM HIS HOME IN DE. AFTER RECEIVING THE RETURN, THE FRAUD DETECTION AND ANALYSIS UNIT SINCE A NOTICE REQUESTING ID DOCUMENTATION TO VERIFY HIS IDENTITY SO THAT THE REFUND COULD CONTINUE PROCESSING. | IT WAS EXPLAINED TO THE TAXPAYER THAT THE ID DOCUMENTATION IS STILL AWAITING REVIEW. AN EMAIL WOULD BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE INFORMATION. IT WAS FURTHER EXPLAINED TO THE TAXPAYER THAT HIS REFUND REQUEST MAY BE DENIED. NON-RESIDENT EMPLOYEES WORKING FROM HOME DUE TO THE PANDEMIC DOES NOT MAKE THEIR INCOME NOT TAXABLE TO PA. THE INCOME REMAINS PA SOURCED. THE TAXPAYER COMPLETED A SCHEDULE HRH.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE ID DOCUMENTATION HAS BEEN REVIEWED. THE REQUEST FOR REFUND HAS BEEN DENIED. FOR THE REASON STATED ABOVE. PLEASE SEE PREVIOUS NOTE. THE RETURN IS NOW EQUAL. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-1505 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE. WILL FORWARD TO BIT FOR REVIEW.   | PAYMENT HAS BEEN CREDITED AND THE REFUND IS APPROVED. LVM ADVISING THE TAXPAYER TO ALLOW 2-3 WEEKS FOR RECEIPT.   |
| 2021-1506 | THIS OFFICE RECEIVED A PHONE CALL FROM ACTIVE DUTY MILITARY TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. PER REVIEW, ADVISED TO SEND MIL ORDERS AND W2. WILL FORWARD TO BIT.   | EMAILED TAXPAYER TO ADVISE REFUND APPROVED, ALLOW TWO WEEKS FOR RECEIPT.  |
| 2021-1507 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND , COC, AND REFUND CHECKS FOR 2018, 2019, 2020.  | EMAILED CPA TO ADVISE 2019 PEN/INT REMOVED. 2020 DIFFERENCE RESULTED FROM MISCALCULATION OF PENALTY AND INTEREST. ADVISED IT IS OK TO CASH INTEREST CHECK FROM 2018.  |
| 2021-1508 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING AN AUTOMATED CALL FROM REVENUE BUT NOT UNDERSTANDING WHAT IT WAS ABOUT.   | I EXPLAINED TO THE TAXPAYER THAT THERE IS A SMALL BALANCE BECAUSE OF AN ESTIMATED UNDERPAYMENT PENALTY. TAXPAYER WILL SEND IN A CHECK TO COVER THE BALANCE.   |
| 2021-1509 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO AN ADJUSTMENT MADE AND THE TAXPAYER NOT UNDERSTANDING WHAT HAPPENED.  | I EXPLAINED TO THE TAXPAYER THAT THEY DID NOT QUALIFY FOR TAX FORGIVENESS AND THAT IS THE REASON THE REFUND WAS SLIGHTLY ADJUSTED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1510 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE LIABILITIES SHOWING ON HER ACCOUNT. THE TAXPAYER SAYS THAT WE WAS NEVER NOTIFIED THAT THERE IS AN UNRESOLVED ISSUE WITH HER THE ACCOUNT. NOTICES FOR THE TWO OLDEST LIABILITIES WERE SENT TO A PA ADDRESS WHILE THE NOTICES SENT FOR THE MOST RECENT YEAR WERE SENT TO THE NY ADDRESS. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITIES ARE THE RESULT OF INCOME TAX RETURN CREATED BY THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY). THE RETURNS LISTS SCHEDULE C BUSINESS INCOME. THE TAXPAYER FURTHER STATES THAT SHE DID NOT FILE INCOME TAX RETURNS BECAUSE THE OVERALL NET INCOME WERE LOSSES. IT WAS EXPLAINED THAT A TAXPAYER HAS A FILING REQUIREMENT EVEN IF WHEN OVERALL LOSSES ARE REALIZED.</p> | <p>A REVIEW OF THE ACCOUNT WILL BE DONE TO DETERMINE WHAT THE TAXPAYER'S OPTIONS ARE. IT WAS EXPLAINED THAT A DETERMINE WILL BE MADE TO SEE IF THE TAXPAYER CAN BE NEW APPEAL RIGHTS. NOTES ON THE SYSTEM SHOW THAT OTHER DEPARTMENT REPRESENTATIVE HAVE ADVISED THAT SHE WOULD NEED TO PAY THE LIABILITY AND PETITION THE BOARD OF APPEALS. A CONVERSATION (11/1/21) WAS HAD WITH THE ADVOCATE. THE ADVOCATE EXPLAINED THAT HE HAS ALSO SPOKEN WITH THE TAXPAYER. THE ADVOCATE SPOKE WITH BDRA AND THEN THE TAXPAYER. THE TAXPAYER HAS BEEN ASKED TO SUBMIT ACTUAL TAX RETURN FOR REVIEW.</p> <p>PLEASE SEE ALL PREVIOUS NOTES. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE LAST CONVERSATION WITH THIS OFFICE. THE TAXPAYER SHOULD BE CONTACT AND GIVEN A CHANCE TO SUBMIT ACTUAL RETURNS AND SUPPORTING DOCUMENTATION.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT FOR ANY ADDITIONAL ASSISTANCE.</p> |
| 2021-1511 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN ASSESSMENT THAT AN ENTITY RECEIVED IN REGARDS TO MISSING PAYMENTS FOR A CORPORATION.</p>   | <p>I SET THE CPA UP WITH A MANAGER IN THE CORPORATION TAX BUREAU TO HELP HIM FURTHER WITH HIS QUESTION.</p>   |
| 2021-1512 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO AN ASSESSMENT HIS CLIENT RECEIVED FOR EMPLOYER WITHHOLDING TAX.</p>   | <p>I HAD A MANAGER IN THAT AREA REACH OUT TO THE CPA TO HELP HIM OUT GOING FORWARD.</p>   |
| 2021-1513 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NEEDING HIS PA RECORDS SO HE CAN BE APPROVED FOR A MORTGAGE.</p>   | <p>I HAD THE TAXPAYER FILL OUT THE REV-467 AND SENT IT TO THE CENTRAL RECORDS AREA FOR IT TO BE EXPEDITED. TAXPAYER WILL RECEIVE THE INFORMATION VIA EMAIL PER HIS REQUEST.</p>   |
| 2021-1514 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA THAT HIS CLIENT DID NOT RECEIVE HER RENT REBATE. I SUBMITTED A STOP PAYMENT WITH PTR DIVISION.</p>  | <p>PTR ISSUED A NEW CHECK AND THE CPA HAS BEEN NOTIFIED.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1515 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER REGARDING THE PAYMENT SUBMITTED TO THE DEPARTMENT TO SATISFY THE LIABILITY CALCULATED ON THE INCOME TAX RETURN. MRS. TAXPAYER GOES ON TO SAY THAT THE PAYMENT WAS REMITTED WITH THE RETURN. HER RECORDS SHOW THAT CHECK HAS NOT BEEN CASHED. A REVIEW OF THE RETURN SHOWS THAT THE LIABILITY IS THE RESULT OF INTEREST AND DIVIDEND INCOME. | <p>THE CURRENT OPTIONS WERE EXPLAINED TO MRS. TAXPAYER. SHE AND MR. TAXPAYER COULD 1) CANCEL THE ORIGINALLY SENT CHECK AND SEND A SECOND PAYMENT, 2) SEND A SECOND PAYMENT AND DO NOTHING TO FIRST PAYMENT OR 3) ALLOW MORE TIME FOR ORIGINAL PAYMENT TO BE CASHED AND APPLIED TO THE ACCOUNT. MRS. TAXPAYER SAID THAT A SECOND CHECK WOULD BE SENT AS IT MAY COST MORE THAN THE FACE VALUE OF THE CHECK TO CANCEL IT. THE ADVOCATE'S MAILING ADDRESS WAS GIVEN AS MRS. TAXPAYER WANTED TO SEND THE PAYMENT DIRECTLY TO THE OFFICE. THE CHECK WAS RECEIVED (11/1/21). IT WILL BE PREPARED TO BE PROCESSED BY THE BUREAU OF IMAGING AND DOCUMENT MANAGEMENT.</p> <p>THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE PAYMENT HAS BEEN APPLIED TO THE TAXPAYERS' ACCOUNT.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE PAYMENT HAS BEEN APPLIED TO THE ACCOUNT. THE LIABILITY IS NOW PAID IN FULL. DURING THE CONVERSATION WITH MRS. TAXPAYER, SHE STATED THE INITIAL PAYMENT SENT WILL NOT BE CANCELLED AT THIS TIME. THIS PAYMENT, IF EVENTUALLY CASHED, APPEARS WILL BE REFUNDED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1516 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING HIS 2018 REFUND.   | TAXPAYER AND SPOUSE ARE NOW DECEASED AND THE EXECUTOR SENT THE APPROPRIATE INFORMATION TO HAVE THE NAME CHANGED AND ADDRESS ADJUSTED. THE EXECUTOR WAS NOTIFIED THE REFUND CHECK WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1517 | THIS OFFICE RECEIVED A PHONE CALL AND THEN EMAIL DISPUTING AN ADJUSTMENT TO LINE 4 AND LINE 17 OF THE TAXPAYERS TAX RETURN.  | BIT SENT IN AN AMENDED RETURN AND ALL THE APPROPRIATE DOCUMENTATION WHICH WAS ACCEPTED. TAXPAYER WAS NOTIFIED THEY NO LONGER HAVE A BALANCE DUE.  |
| 2021-1518 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO NEEDING HELP FIGURING OUT THE ADJUSTMENTS MADE TO HER CLIENTS 2020 RETURN.  | TAXPAYERS RESIDENT CREDIT WAS ADJUSTED AND THE CPA WAS SET UP WITH THE SPECIALIST WHO WORKED THE CASE TO GO THROUGH THE MULTIPLE OUT OF STATE REQUESTS.   |
| 2021-1519 | THIS OFFICE RECEIVED A PHONE CALL AND CORRESPONDENCE FROM THE TAXPAYER THAT THEY DID NOT RECEIVE THERE 2016 REFUND. I WILL HAVE A STOP PAYMENT COMPLETED.  | BIT FOUND IT WAS NEVER CASHED AND REISSUED ANOTHER CHECK TO THE TAXPAYER.   |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1520 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A BILLING NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE LIABILITY CALCULATED ON THE INCOME TAX RETURNS HAVE ALREADY BEEN PAID. THE AMOUNT SHOWING AS OWED ON THE NOTICE A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE LIABILITY IS ESTIMATED UNDERPAYMENT PENALTY. THE PENALTY APPEARS TO THE RESULT OF INTEREST INCOME REPORTED ON THE RETURNS. IN ADDITION TO THE INTEREST INCOME, W-2 WAGES ARE BEING REPORTED. THERE IS NO RECORD OF ANY ESTIMATED PAYMENT OR EXTENSION PAYMENTS BEING REMITTED BY THE DEPARTMENT.</p> | <p>IT WAS EXPLAINED THAT IT APPEARS BEST TO PETITION THE BOARD OF APPEALS FOR ABATEMENT OF THE PENALTY. SHORTLY, A NOTICE OF ASSESSMENT WILL BE RECEIVED. THE ASSESSMENT NOTICE WILL OPEN THE APPEAL WINDOWS. FILING AN APPEAL WITHIN THE WINDOWS ALLOWS THE PETITION TO BE FILED WITH THE PENALTY STILL SHOWING ON THE ACCOUNT. THE PENALTY WILL HAVE TO BE PAID FIRST AND A PETITION FOR REFUND FILED IF THE APPEAL IS FILED ONCE A NOTICE OF COLLECTIONS IS ISSUED. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p>  |
| 2021-1521 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT AND INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE NOTICE SENT IS ASKING FOR COPIES OF THE W-2'S TO VERIFY THE INCOME BEING REPORTED ON THE RETURN. THERE IS A NOTE ON THE SYSTEM STATES THAT IT APPEARS THAT MR. TAXPAYER IS NOT REPORTING HIS THE RETIREMENT DEFERRALS. IT APPEARS AS WELL THAT HE WORKS OUTSIDE OF PA. THE REFUND CALCULATED APPEARS TO BE THE RESULT OF MRS. TAXPAYER REPORTING EXPENSES ON A SCHEDULE UE.</p>  | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT THE DEPARTMENT IS REQUESTING A COPY OF HIS W-2 TO VERIFY THE INCOME BEING REPORTED ON THE INCOME TAX RETURN. A COPY OF BOTH HIS AND MRS. TAXPAYER'S W-2S WERE RECEIVED BY EMAIL. A REVIEW OF MR. TAXPAYER'S W-2 AND INFORMATION APPEARS TO SHOW THAT THE RETIREMENT DEFERRALS ARE TAXABLE FOR PA PURPOSES. THE MUNICIPALITY THAT MR. TAXPAYER WORKS IN MAY NOT TAX DEFERRALS WHEN THE DEFERRALS ARE FIRST CONTRIBUTED. THE BUREAU OF INDIVIDUAL TAXES HAS INCREASED THE WAGES TO THE MEDICARE AMOUNT. A REVIEW OF THE SCHEDULE UE APPEARS TO SHOW THAT A PORTION OF THE EXPENSES LISTED CAN BE ALLOWED. AN EMAIL WILL BE SENT TO BIT ASKING FOR THE ACCOUNT TO BE REVIEWED AGAIN.</p> <p>NO EMAIL IS BEING SENT TO BIT AT THIS TIME. UPON REVIEWING THE W-2'S SUBMITTED, THIS OFFICE AGREES WITH THE ADJUSTMENT TO INCREASE MR. TAXPAYER WAGES TO THE MEDICARE AMOUNT. AN REPLY EMAIL (11/8/21) HAS BEEN SENT TO MR. TAXPAYER EXPLAINING THAT RETIREMENT CONTRIBUTIONS ARE TAXABLE ARE THE POINT WHICH THEY ARE FIRST MADE NOT WHEN THE CONTRIBUTIONS ARE RECEIVED. IT WAS ALSO ASKED IF PROOF OF MRS. TAXPAYER'S SCHEDULE UE EXPENSES SINCE THEY ARE BEING QUESTIONED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THIS IS NO RECORD OF MR. TAXPAYER REPLYING TO THE EMAIL SENT OR CONTACTING ANOTHER AREA OF THE DEPARTMENT. PLEASE SEE ALL PERVIOUS NOTES. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYERS IF FURTHER CONTACT IS RECEIVED.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1522 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS THE RESULT OF EXCESS WITHHOLDINGS LISTED ON THE RETURN. THERE IS A NOTE ON THE SYSTEM STATING THAT THE WITHHOLDINGS HAVE BEEN DECREASED. THE 1099 WITHHOLDINGS HAVE BEEN INCORRECTLY REPORTED TWICE CALCULATING A HIGHER REFUND. THE ADJUSTMENT HAS RESULTED IN SIGNIFICANT REDUCED REFUND AMOUNT.</p> | <p>THE ACCOUNT AND OVERPAYMENT REVIEW WILL BE REVIEWED TO DETERMINE IF THE ADJUSTMENT MADE IS CORRECT.</p> <p>IT DIFFICULT TO BE SURE AT THIS POINT WHETHER THE WITHHOLDINGS IS BEING INCORRECTLY CALCULATED. A 1099R IS BEING LISTED ON THE RETURN. IT IS DISTRIBUTION CODE 4D HOWEVER IT DOES APPEAR THAT THE INCOME IS NOT BEING REPORTED AS INTEREST INCOME. A NOTICE HAS BEEN TO THE TAXPAYER REQUESTING A COPY OF THEIR 1099R'S AND W-2. IT IS UNKNOWN WHETHER THE INFORMATION HAS BEEN RECEIVED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYERS HAVE SUBMITTED COPIES OF THE W-2'S AND 1099'S. A REVIEW OF THE INFORMATION SHOWS THAT THE TAXPAYERS ARE INCORRECTLY DOUBLING REPORTING MR. TAXPAYER'S W-2 WITHHOLDINGS. LINE 13 OF THE PA-40 RETURN WAS DECREASED BY A PREVIOUS EXAMINER. BASED ON THIS INFORMATION, THE PREVIOUS ADJUSTMENT IS CORRECT. A REDUCED REFUND SHOULD STILL BE ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |
| 2021-1523 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE REPRESENTATIVE OF THE ESTATE INQUIRING ABOUT THE REFUND REQUESTED ON THE PA-41 FIDUCIARY INCOME TAX RETURN. THE REPRESENTATIVE SAYS THAT THE PA-41 WAS BEING FILED BECAUSE THE DECEDENT WON A LOTTERY ANNUITY BEFORE HER DEATH. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN IS AWAITING EXAMINATION. A REFUND IS BEING REQUESTED.</p>   | <p>A REVIEW OF THE ACCOUNT SHOWS THAT A COPY OF THE 1099 SHOWING THE WINNINGS AND WITHHOLDINGS HAS BEEN SUBMITTED WITH THE PA-41. AN EMAIL (11/8/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE RETURN TO BE REVIEWED AND PROCESSED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT (11/8/21), THE PA-41 HAS BEEN PROCESSED AND REQUESTED REFUND WILL BE ISSUED. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS ISSUED.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED. CLOSING CASE.</p>  |
| 2021-1524 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE RETURN SHOWS THAT NON-W-2 INCOME AND ESTIMATED PAYMENTS. NOTES ON THE SYSTEM SHOW THAT AN EXAMINER HAS REVIEWED AND ACCEPTED THE RETURN AS FILED. THE REFUND IS IN THE PROCESS OF BEING RECEIVED BY THE TAXPAYER</p>  | <p>IT WAS EXPLAINED TO THE TAXPAYER THAT THE RETURN HAS BEEN RECEIVED AND ACCEPTED AS FILED. THE REFUND WILL BE RECEIVED SHORTLY. A REVIEW OF THE ACCOUNT SHOWS THAT THE AMOUNT HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p>   |
| 2021-1525 | <p>THIS OFFICE RECEIVED A FAX IN REGARDS TO THEIR CLIENT NOT YET RECEIVING THEIR 2020 REFUND.</p>   | <p>THE CPA WAS NOTIFIED THE REFUND WAS PROCESSED BUT LINE 4 WAS ADJUSTED BECAUSE OF THE K1S WE HAVE ON FILE.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1526 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER CONCERNING A REFUND CHECK THAT WAS RECEIVED BY THE DEPARTMENT. THE TAXPAYER SAYS THAT NOTHING ADDITIONAL WAS RECEIVED WITH THE CHECK TO EXPLAINING WHY IT WAS ISSUED. THE TAXPAYER GOES ON TO SAY THAT DUE TO THE COVID-19 PANDEMIC AND BANKING INTUITIONS BEING CLOSED, THE CHECK WAS NOT CASHED AND NOW THE CHECK IS STALE. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN FILED BY THE TAXPAYER WAS IN RESPONSE TO A RETURN CREATED BY THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMER THE BUREAU OF PASS THROUGH BUSINESS OFFICE).</p> | <p>THE TAX YEAR THE REFUND WAS ISSUED FOR WAS EXPLAINED TO THE TAXPAYER. AN EMAIL WILL BE SENT TO BUREAU OF INDIVIDUAL TAXES ASKING SOMEONE TO REQUEST A STOP PAYMENT SO THAT A NEW REFUND CHECK CAN POSSIBLE BE SENT TO THE TAXPAYER.</p> <p>THE EMAIL WAS SENT TO THE BUREAU OF INDIVIDUAL TAXES (11/3/21). PER THE RESPONSE FROM BIT, THE REFUND HAS NOT BEEN CASHED. IT WAS ASKED THAT THIS OFFICE CREATE A ITEM REVIEW TO BEGIN THE PROCESS OF HAVING A NEW REFUND CHECK ISSUED TO THE TAXPAYER. THE ITEM REVIEW WAS COMPLETED (11/3/21).</p> <p>THE ITEM REVIEW HAS BEEN COMPLETED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS IN THE PROCESS OF BEING RE-ISSUED TO THE TAXPAYER. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER. CLOSING CASE.</p> |
| 2021-1527 | <p>THIS OFFICE RECEIVED A FAX ASKING THAT THE REFUNDED AMOUNT OF THE TAXPAYERS 2020 TAX RETURN NOT BE CARRIED FORWARD TO TAX YEAR 2021.</p>  | <p>BIT REQUESTED A STOP PAYMENT BUT THE TAXPAYER CASHED THE CHECK SO WE COULD NO LONGER MOVE EVERYTHING TO 2021.</p>  |
| 2021-1528 | <p>THIS OFFICE RECEIVED A FAX IN REGARDS TO HER CLIENT NOT YET RECEIVING HER 2020 REFUND.</p>  | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1529 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT'S 2020 REFUND.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1530 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON HER CLIENTS 2020 REFUND.</p>   | <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1531 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF AN AMENDED INCOME TAX RETURN. THE TAXPAYER THAT THE OVERPAYMENT CALCULATED ON THE AMENDMENT IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. A REVIEW OF THE ACCOUNT SHOWS THAT THE TAXPAYER IS PA RESIDENT WHO WORKS IN NY. BOTH RETURN HAVE BEEN FILED CALCULATING LIABILITIES. HOWEVER THE LIABILITY ON THE AMENDED RETURN IS DECREASED. AN OUT OF STATE CREDIT IS REQUESTED ON BOTH RETURNS BUT THE CREDIT ON THE AMENDMENT IS INCREASED. THE OVERPAYMENT IS THE DIFFERENCE BETWEEN THE ORIGINAL BALANCE AND AMENDED BALANCE. NOTES SHOW THAT A PAYMENT WAS REMITTED WITH THE ORIGINAL RETURN.</p> | <p>IT WAS EXPLAINED TO THE TAXPAYER THAT THE DELAY IN PROCESSING THE MAY BECAUSE A REFUND AND TAX DUE AMOUNT IS LISTED ON THE AMENDED RETURN. THE LISTING OF THE REFUND AND TAX DUE IS TRIGGERING A ERROR FOR THE RETURN. IT WAS FURTHER EXPLAINED THAT AN EMAIL WOULD BE SENT ASKING FOR SOMEONE TO REVIEW THE RETURN.</p> <p>AN EMAIL TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT ON (11/8/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>AN EMAIL TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT ON (11/8/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE AMENDED RETURN HAS BEEN PROCESSED AND ACCEPTED AS FILE. THERE APPEARS TO BE NO FURTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE.</p>  |
| 2021-1532 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE FINANCE OFFICER FOR THE CORPORATION REQUESTING ASSISTANCE WITH CONTACTING CORP TAX. WILL FWD MESSAGE TO CORP TAX IN REFERENCE CREDIT DISCREPANCY WITH DISREGARDED ENTITY AND MISSAPPLIED PAYMENTS.</p>   | <p>TAXPAYER WAS CONTACTED DIRECTLY BY CORP TAX.</p>   |
| 2021-1533 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. PER REVIEW, NEED PROOF TO TRANSFER MISAPPLIED PAYMENT. TP WILL FORWARD EMAIL AUTHORIZING THE DEPARTMENT TO APPLY PAYMENTS PROPERLY.</p>  | <p>EMAILED TAXPAYER ADVISING PAYMENT HAS BEEN APPROVED.</p>   |
| 2021-1534 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE CPA REPRESENTING THE TRUST IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICE IS ADVISE OF AN UNRESOLVED. THE CPA SAYS THAT HE IS SEEKING A EXPLANATION BECAUSE NOTHING HAS BEEN RECEIVED STATING THAT THERE IS AN ISSUE OR PROBLEM WIT THE PA-41 FIDUCIARY TAX RETURN. A REVIEW OF THE RETURN SHOWS THAT MULTIPLE CLASSES OR INCOME ARE BEING REPORTED. ESTIMATED PAYMENTS AND/OR CARRY OVER CREDIT IS LISTED ON THE RETURN WITH AN OVERPAYMENT BEING CALCULATED. THERE IS A NOTE STATING THAT THE RETURN HAS BEEN ACCEPTED AS FILED. HOWEVER THERE IS A LIABILITY.</p>   | <p>AN EMAIL (11/8/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT (11/09/21), THE CARRY OVER CREDIT WAS MANUALLY APPLIED TO THE TAX RETURN. THE ADJUSTMENT REVERSED THE LIABILITY. THE REQUESTED CARRY OVER CREDIT SHOULD NOW MOVE FORWARD TO THE FOLLOWING TAX YEAR. THE CPA WILL BE NOTIFIED OF THE OUTCOME. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME.</p> <p>A TELEPHONE WAS RECEIVED FROM THE CPA. IT WAS EXPLAINED THAT THE CARRY OVER CREDIT HAS BEEN APPLIED TO THE RETURN. THE ADJUSTMENT REVERSED THE LIABILITY. A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT THE SUBSEQUENT CARRY OVER CREDITS HAVE BEEN MANUALLY APPLIED TO THE RESPECTIVE RETURNS. IT APPEARS THAT AT LEAST ONE REFUND HAS BEEN ISSUED. THE ADVOCATE IN A EMAIL (11/17/21) ASKED FOR THIS CASE TO BE CLOSED. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1535 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIEN APPLIED TO TAX YEARS 2013-2015. THE CPA CONTENDS THAT THE TAXPAYER HAS NOT BEEN A RESIDENT OF PA SINCE THE EARLY 2000S. WILL REVIEW SFRS ECT THEN CALL BACK WITH POSSIBLE RESOLUTION.   | ADVISED CPA MUST FILE PETITION WITH BOA GVE WEB ADDR AND FORM NUMBER TO FILE BY MAIL.   |
| 2021-1536 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' REPRESENTATIVE IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE REPRESENTATIVE SAYS THAT THE NOTICE IS ADVISING OF AN UNPAID LIABILITY AND IT APPEARS THAT INTEREST IS BEING ADDED TO THE BALANCE. THE REPRESENTATIVE FURTHER SAYS THAT THE NOTICE APPEARS TO BE INCORRECT BECAUSE A PAYMENT WAS REMITTED TO SATISFY THE BALANCE. A REVIEW OF THE ACCOUNT SHOWS THAT WHILE HAS RECORD OF RECEIVING A PAYMENT, IT WAS CREDITED TO THE FOLLOWING TAX YEAR AS AN ESTIMATED PAYMENT. A REFUND HAS BEEN PROCESSED BASED ON THE PAYMENT. THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER BUT IT IS UNKNOWN WHETHER THE CHECK HAS BEEN CASHED.   | IT WAS EXPLAINED TO THE REPRESENTATIVE THAT WHILE THE DEPARTMENT DID RECEIVED THE PAYMENT, IT WAS APPLIED TO THE FOLLOWING TAX YEAR AS A ESTIMATED PAYMENT AND REFUND WITH INTEREST. THIS OFFICE COULD ATTEMPT TO CONTACT THE BUREAU OF INDIVIDUAL TAXES AND HAVE A STOP PAYMENT COMPLETE SO THAT THE PAYMENT COULD BE CREDITED TO THE LIABILITY. A REVIEW OF THE ACCOUNT (11/3/21) SHOWS THAT THE REFUND CHECK HAS BEEN CASHED. THEREFORE NOTHING CAN BE DO TO ASSIST THE TAXPAYER FURTHER. THE TAXPAYERS' ONLY OPTION NOW IS REMIT A SECOND PAYMENT AND THEN PETITION THE BOARD OF APPEALS FOR ABATEMENT OF THE PENALTY & INTEREST. THE REPRESENTATIVE WILL NOTIFIED ON THE PAYMENT BE CASHED AND WHAT THE TAXPAYERS' OPTIONS ARE GOING FORWARD.<br><br>A TELEPHONE CALL (11/8/21) WAS PLACED OUT TO THE TAXPAYERS' CPA. IT WAS EXPLAINED THAT THE DEPARTMENT INCORRECTLY CREDITED THE VOUCHER PAYMENT TO THE FOLLOWING YEAR. IT WAS REFUNDED BACK AS A CHECK AND DEPARTMENT RECORDS SHOW THAT THE CHECK HAS BEEN CASHED. THERE IS NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYERS' OR CPA. CLOSING CASE. |
| 2021-1537 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER A POSSIBLE FRAUDULENT INCOME TAX RETURN SUBMITTED TO PA. THE TAXPAYER SAYS THAT FRAUDULENT RETURNS HAVE BEEN FILED WITH MD AND THE FEDERAL IRS. A REVIEW OF THE TAXPAYER'S FILING HISTORY SHOWS THAT PA DOES HAVE RECORD OF RECEIVING A TAX RETURN REQUESTING A FULL REFUND OF 1099 WITHHOLDINGS. THE TAXPAYER SAYS THAT HE WAS A W-2 EMPLOYEE FOR THE TAX YEAR IN QUESTION. NOTES ON THE SYSTEM SHOW THAT A REQUEST WAS MADE TO REQUEST A COPY OF THE 1099 LISTED ON THE W-2 SUMMARY. THE RETURN HAS BEEN PURGED OFF THE SYSTEM. THE TAXPAYER ALSO APPEARED ALSO SAY THAT HE HAD A BUSINESS. THE EIN NUMBER ISSUED TO THE BUSINESS WAS BEING USED TO REPORT WAGE INFORMATION TO THE IRS. | AN EMAIL (11/4/21) HAS BEEN SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT SEEKING ASSISTANCE WITH THIS ISSUE. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM FDAU (11/8/21), IT IS NOT NECESSARY FOR THE TAXPAYER TO FILE AN ACTUAL RETURN BECAUSE THERE IS NO OUTSTANDING LIABILITY. THE REV-467 WILL BE FORWARDED TO CENTRAL RECORDS FOR REVIEW.<br><br>AN EMAIL (12/9/21) HAS BEEN SENT TO THE TAXPAYER EXPLAINING THAT THE FRAUD DETECTION AND ANALYSIS UNIT HAS STATED THAT IT IS NOT REQUIRED TO FILE AN ACTUAL RETURN. CLOSING CASE.   |
| 2021-1538 | THIS OFFICE RECEIVED THE REV-556 FROM THE TAXPAYER REQUESTING W2S FROM THE LAST 10 YEARS.   | EMAILED TAXPAYER THE REV-467 FOR WAGE AND WITHHOLDING RECORDS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1539 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. MR. TAXPAYER SAYS THAT THE RETURN WAS FILED COMPLETE AND IN A TIMELY MATTER. SOME TIME AFTER FILING THE RETURN, A NOTICE WAS RECEIVED FROM THE DEPARTMENT REQUESTING A COPY OF THE OUT OF STATE RETURN TO VERIFY THE RESIDENT CREDIT CLAIMED. THE NOTES ON THE SYSTEM FURTHER SHOW THAT THE CREDIT WAS REMOVED. THE INCOME TAX RETURN WAS FILED REPORTING DIVIDEND, SALE OF PROPERTY AND TRUST INCOME.</p> | <p>IT WAS EXPLAINED THAT COPY OF THE OUT OF STATE RETURN WAS LOCATED IMAGED ON THE SYSTEM. HOWEVER IT APPEARS THAT THE RETURN HAS YET TO BE RETURN. MR. TAXPAYER WAS IRATE AND DISRESPECTFUL. A EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO DETERMINE IF THE CREDIT CAN NOW BE ALLOWED. PERIOD RELEASE FROM FME. EMAILED TAXPAYER TO ADVISE REFUND APPROVED 12/28/21, ALLOW 2 WEEKS FOR DIRECT DEPOSIT.</p> <p>AN EMAIL (11/10/21) WAS SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR SOMEONE TO REVIEW THE NJ RESIDENT AND RESIDENT CREDIT. PER THE RESPONSE FROM BIT (11/10/21), THE RETURN DOES VERIFY THE CREDIT AND IT HAS BEEN APPLIED BACK TO THE PA-40. THERE APPEARS TO BE NO OTHER ADJUSTMENTS NECESSARY AT THIS TIME. THE REFUND IS CURRENTLY IN SECONDARY REVIEW DUE TO THE AMOUNT.</p> <p>AN EMAIL (12/6/21) HAS BEEN SENT TO THE TREASURY UNIT ASKING FOR SOMEONE TO REVIEW TO TREASURY REVIEW ALERT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM TREASURY, THE ACCOUNT HAS BEEN RELEASED WITH NO ADDITIONAL ADJUSTMENT. THE RETURN MOVED INTO A FRAUD EVALUATION ALERT. AN EMAIL (12/11/21) HAS BEEN SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE ALERT. THIS OFFICE WILL AWAIT A REPLY.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1540 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE SON OF THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE SON SAYS THAT HIS MOTHER IS DECEASED. THE SON SAYS THAT THE NOTICE WAS CALCULATING AN INHERITANCE TAX PAYMENT DUE ON MONIES IN HIS MOTHER'S BANK ACCOUNT. THE SON SAYS THAT HE BELIEVES THAT NO TAX IS DUE BECAUSE THE ACCOUNT SOLELY BELONGED TO HIS PARENTS (THE SON SAYS THAT HIS FATHER IS STILL LIVING). THE SON SAYS THAT HE WAS AN AUTHORIZED USER. IN HIS ROLE AS A AUTHORIZED USER, HE ASSISTED HIS PARENTS PAY BILLS AND OTHER OBLIGATIONS. LASTLY, THE SON SAYS THAT HIS FATHER STILL USES THE ACCOUNT.</p> | <p>AN EMAIL REQUEST (11/5/21) HAS BEEN SENT TO THE INHERITANCE TAX DIVISION ASKING FOR SOMEONE TO REVIEW THE INFORMATION FOR POSSIBLE ADJUSTMENT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>AN EMAIL REPLY WAS RECEIVED FROM INHERITANCE TAX (11/8/21). INHERITANCE TAX STATED THE FOLLOWING: AFTER REVIEWING THE DOCUMENTATION PROVIDED, THE ACCOUNT WAS REPORTED TO US INCORRECTLY BY THE BANK. THE ACCOUNT WAS HELP JOINTLY BETWEEN ALL THREE INDIVIDUALS PER THE SIGNATURE CARD. THE ACCOUNT IS 33.33% TAXABLE ONE HALF TO THE HUSBAND AND ONE HALF TO THE SON. SINCE THE TAX RATE TO A SPOUSE IS 0% NO TAX IS DUE TO THE HUSBAND. THE SON WILL OWE TAX ON 16.66% OF THE ACCOUNT AT 4.5% TAX RATE. THE SON MUST BE CONSIDERED JOINT OWNER FOR TAXING PURPOSES BECAUSE HIS NAME IS ON THE SIGNATURE CARD. AN EMAIL (11/8/21) TO THE SON WITH THE EXPLANATION RECEIVED FROM INHERITANCE TAX. A TELEPHONE CALL (11/8/21) FROM THE SON. HE STATED THAT A REPRESENTATIVE FROM INHERITANCE TAX CONTACTED HIM AND STATED THE SAME INFORMATION PROVIDED IN THE EMAIL. WHILE HE IS GLAD THAT THE LIABILITY WAS REDUCED HE STILL BELIEVES THE TAX IS UNFAIR BECAUSE HE IS ONLY ATTEMPTING TO ASSIST HIS PARENTS - THE MONIES IS THEIRS. HE IS GOING TO GO TO THE BANKING INSTITUTION TO HAVE HIS NAME REMOVED FROM THE SIGNATURE CARD AND ONLY BE LISTED AS THE POWER OF ATTORNEY. THE BALANCE WILL BE PAID AND THEN FILE A PETITION WITH THE BOARD OF APPEALS FOR A REFUND OF THE TAX. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED TO THE SON AT THIS TIME. CLOSING CASE.</p> <p>PLEASE SEE ALL PREVIOUS NOTES. AN EMAIL (12/3/21) HAS BEEN RECEIVED FROM THE TAXPAYER'S SON. THE SON STATES THAT HE STILL INTENDS TO FILE A PETITION WITH THE BOARD OF APPEALS BUT WOULD LIKE TO SUBMIT OF AN UPDATED LETTER EXPLAINING THE BALANCE AFTER THE ADJUSTMENTS. IT WAS EXPLAINED THAT IT IS BEST FOR THE SON TO SPEAK WITH THE REPRESENTATIVE FROM INHERITANCE TAX FOR A LETTER.</p> |
| 2021-1541 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER'S FATHER WANTING TO CONFIRM MIL ORDERS RECEIVED, ADVISED NO RECORD CAN SEND TO MY ATTENTION. WILL FWD TO BIT FOR REVIEW.</p>  | <p>EMAILED TAXPAYER ADVISING REFUND APPROVED AND TO ALLOW 2-3 WEEKS FROM 11/10/21.</p>  |
| 2021-1542 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER CONTENDING THAT HE RESPONSIBLE TO PAY TAXES IN PA AND WV. WANTED ASSISTANCE. ADVISED OF THE RECIPROCAL WITH WV AND HOW THE TP CAN GET REFUNDED FROM WV.</p>   | <p>EMAILED INSTRUCTIONS ON HOW TAXPAYER CAN GET A REFUND FROM HIS RESIDENT STATE.</p>   |
| 2021-1543 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING AN EXPEDITE OF HIS RETURN. WILL FWD MESSAGE TO FIU, RETURN IS CURRENTLY PENDING IN FME.</p>  | <p>EMAILED TAXPAYER TO ADVISE REFUND APPROVED 11/08/21. SMALL DIFFERENCE IN REFUND RELATED TO EUP PENALTY ASSESSMENT.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1544 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER AND DAUGHTER IN RESPONSE TO A NOTICE SENT AND REFUND ISSUE BY THE DEPARTMENT. THE TAXPAYER'S DAUGHTER DID THE MAJORITY OF THE TALKING. THE DAUGHTER SAYS THAT THE TAXPAYER IS ELDERLY. THE TAXPAYER GAVE VERBAL PERMISSION TO SPEAK WITH HERE DAUGHTER. THE DAUGHTER STATED THAT THE REFUND IS FOR AN AMOUNT LESS THAN EXPECTED AND THE NOTICE STATES THAT A PORTION ON THE PA WITHHOLDINGS HAVE BEEN DENIED. A REVIEW OF THE INCOME TAX RETURN SHOWS THAT IT HAS BEEN FILED REPORTING DIVIDEND INCOME AND PA WITHHOLDINGS FROM 1099R'S. THE REDUCED REFUND IS THE RESULT OF A PORTION OF THE WITHHOLDINGS BEING REMOVED BECAUSE THE AMOUNT COULD NOT BE VERIFIED. | IT WAS EXPLAINED TO THE DAUGHTER THAT THE REFUND IS LESS THAN WHAT WAS REQUESTED THAT A PORTION OF THE 1099R WITHHOLDINGS HAS BEEN REMOVED BECAUSE IT COULD NOT BE VERIFIED. THE DAUGHTER WAS ASKED TO SUBMIT A COPY OF THE 1099R'S. THE 1099R'S WERE RECEIVED BY FAX. A TELEPHONE CALL (11/5/21) WAS RECEIVED FROM THE DAUGHTER ASKING FOR A STATUS UPDATE. IT WAS ADVISED THAT THE RETURN IS STILL UNDER REVIEW.<br><br>AN EMAIL REQUEST (11/5/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE 1099R'S AND ACCOUNT FOR POSSIBLY ADJUSTMENT. THIS OFFICE WILL AWAIT A REPLY.<br><br>A REPLY WAS RECEIVED FROM BIT (11/5/21), THE WITHHOLDINGS HAVE BEEN ADJUSTED BY THE ORIGINALLY LISTED AMOUNT. THE DIFFERENCE IN THE REQUESTED REFUND NOT ISSUED TO THE TAXPAYER SHOULD NOW BE RECEIVED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. ADDITIONALLY, THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE. |
| 2021-1545 | THIS OFFICE RECEIVED A FAX FROM A CPA'S OFFICE IN REGARDS TO PAYMENTS NOT CORRECTLY BEING APPLIED TO A TRUSTS ACCOUNT.   | I SENT THE INFORMATION TO THE SPECIALIST WHO WORKED THE ACCOUNT PREVIOUSLY TO REVIEW THE MISSING PAYMENTS THE TRUST WAS CLAIMING WERE MADE. THE SPECIALIST WILL WORK AGAIN WITH THE CPA GOING FORWARD.  |
| 2021-1546 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING IN CORRESPONDENCE AND NOT YET RECEIVING HIS 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-1547 | THIS OFFICE RECEIVED A INQUIRY FROM BOA TO REVIEW THIS CASE FOR POSSIBLE REOPEN OF ASSESSMENT. WILL REVIEW FOR RESOLUTION.   | REMOVED LIABILITY BASED ON MIL ORDERS PROVIDED AND TAXPAYER'S CHANGE OF RESIDENCE WHEN THE ASSESSMENT NOTICE WAS MAILED BY THE DEPARTMENT. CALLED TAXPAYER TO ADVISE.   |
| 2021-1548 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS REFUND.   | THE CPA WAS NOTIFIED THE REFUND WAS PROCESSED THE TAXPAYER SHOULD RECEIVE IT ANY DAY NOW.   |
| 2021-1549 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HER REFUND.   | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT VIA CHECK IN THE NEXT COUPLE WEEKS.  |
| 2021-1550 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND CHECK RECEIVED FOR THE CORP ACCOUNT. WILL FORWARD TO BDRA FOR A RETURN CALL.   | CPA CONTACTED BY BDRA.  |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1551 | THIS OFFICE RECEIVED AN EMAIL AND PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND.  | BIT PROCESSED THE REFUND BUT IT WAS AN EQUALS RETURN BECAUSE THE TAXPAYER CLAIMED FEDERAL WITHHOLDING. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1552 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF THEY SHOULD CASH REFUND CHECKS DATED 10/25/21. WILL FORWARD TO BDRA FOR REVIEW AND CALLBACK.   | CPA CONTACTED BY BDRA.   |
| 2021-1553 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING WHY A REFUND CHECK WAS RECEIVED AND IF IT SHOULD BE CASHED, CHECK WAS DATED 10/25/21. WILL FWD TO BDRA FOR REVIEW AND RETURN CALL.  | CPA CONTACTED BY BDRA.   |
| 2021-1554 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING A CALL BACK FROM AN ETIDES REP. THE TAXPAYER RESET THE PASSWORD AND HAS NOT RECEIVED A NEW PASSWORD TO COMPLETE HIS SALES TAX PAYMENT. WILL FORWARD REQUEST TO ETIDES FOR CALL BACK.  | ETIDES CALLED TAXPAYER DIRECTLY.   |
| 2021-1555 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER SEEKING ASSISTANCE WITH THE PROCESSING OF AMENDMENT INCOME TAX RETURNS SUBMITTED BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT SHE WAS PREVIOUSLY CORRESPONDING WITH A REPRESENTATIVE FROM THE DEPARTMENT WHO ADVISED HER TO SUBMIT THE RETURNS SO THAT THE ACCOUNT COULD BE ADJUSTED. MRS. TAXPAYER SAYS THAT TO DATE, NO ADJUSTMENTS HAVE BEEN MADE. A REVIEW OF THE AMENDED RETURNS SHOWS THAT THE ORIGINALLY REPORTED INCOME HAS BEEN REMOVED AND NOW A REFUND OF THE PA WITHHOLDINGS IS NOW BEING REQUESTED. MRS. TAXPAYER SAYS THAT SHE AND HER HUSBAND WERE VA AND NOT PA RESIDENTS. THE MOST RECENT TAX YEAR IS THE ONLY YEAR WITH A LIABILITY. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE AMENDMENTS WERE SUBMITTED AFTER AN ASSESSMENT NOTICE WAS ISSUED FOR THE LIABILITY AT WHICH POINT ALL DISPUTES SHOULD HAVE BEEN BROUGHT TO THE BOARD OF APPEALS. | MRS. TAXPAYER SAYS THAT SHE AND HER HUSBAND AFTER CURRENTLY FACING FINANCIAL HARDSHIP. A NOTICE FOR INTENT TO OFFSET IRS REFUND HAS ALSO BEEN RECEIVED FROM THE DEPARTMENT. IT WAS EXPLAINED THAT IT APPEARS THAT THERE IS LITTLE ASSISTANCE THAT CAN BE OFFER DUE TO HOW FAR THE LIABILITY HAS TRACKED AND DUE TO THIS BEING A RESIDENCY ISSUE. IT WAS ASKED THAT THE EMAIL CONVERSATION BE FORWARDED TO THIS OFFICE FOR REVIEW. LASTLY, IT WAS ADVISED TO CONSIDER FILING A PETITION FOR THE OLDEST TAX YEAR BECAUSE THERE IS NO BALANCE DUE AND THE RULING OF THE BOARD WOULD GIVE AN IDEA OF HOW THE IT WOULD RULE FOR THE SUBSEQUENT YEAR.<br><br>A REVIEW OF THE EMAILS FORWARDED TO THIS OFFICE SHOW THAT THE NOTICE OF ASSESSMENT WAS ISSUED APPROXIMATELY TEN (10) BEFORE THE DATE LISTED ON THE FIRST EMAIL. THE REPRESENTATIVE SHOULD HAVE ADVISED MRS. TAXPAYER TO PETITION DIRECTLY TO THE BOARD OF APPEALS BASED ON THE ASSESSMENT. A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT TWO SEPARATE RETURNS HAVE ISSUED AND CASHED BY THE TAXPAYERS. THIS CASE IS BEING CLOSED. THIS OFFICE WILL ATTEMPT TO CONTINUE ASSISTING THE TAXPAYERS IF FUTURE CONTACT IS EVER MADE. |
| 2021-1556 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER QUESTIONING A LIABILITY. SHE HAS PROOF OF WITHHOLDING. ADVISED TO FORWARD PROOF TO MY ATTENTION WILL SEND TO BIT.  | REFUND APPROVED 11/17/21. CALLED MRS TP TO ADVISE.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1557 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER WONDERING WHY HER PAYMENT HAS NOT BEEN APPLIED TO THE APPROPRIATE TAX YEAR. ADVISED WILL REVIEW.  | PER REVIEW PAYMENTS WERE APPLIED PROPERLY. WILL CALL TAXPAYER TO ADVISE. TAXPAYER UNDERSTOOD.  |
| 2021-1558 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYERS' REPRESENTATIVE STATING QUOTE " WE RECEIVED THE ATTACHED NOTICE FOR A CLIENT OF OURS. LOOKS LIKE ANOTHER DISCREPANCY WITH THE K-1S". IT IS BEING ASKED THAT A COPY OF THE K-1 SUMMARY SPREADSHEET BE PROVIDED. A REVIEW OF THE ACCOUNT SHOWS THAT THE K-1 BUSINESS INCOME HAS BEEN INCREASED BECAUSE THE LOSSES REPORTED FROM TWO ENTITIES ARE CURRENTLY BEING DENIED. THE LOSSES ARE BEING DENIED BECAUSE THERE IS NO ENTITY RETURN TO VERIFY THE LOSSES. THE ADJUSTMENT CREATED A LIABILITY. AN OVERPAYMENT WAS ORIGINALLY REQUESTED AND IT WAS ASKED TO BE CARRY FORWARD TO THE FOLLOWING TAX YEAR. | AN EMAIL (11/9/21) HAS BEEN SENT TO THE REPRESENTATIVE ATTACHING THE K-1 SUMMARY AND WITH AN EXPLANATION OF THE DIFFERENCE BETWEEN THE INCOME REPORTED ON THE INCOME TAX RETURN AND AMOUNT CALCULATED BY THE DEPARTMENT. AS STATED ABOVE, LOSSES CLAIMED AGAINST THE K-1 INCOME ARE BEING DISALLOWED BECAUSE THE LOSSES CAN NOT BE VERIFIED. THERE ARE NO ENTITY RETURNS. THIS OFFICE WILL AWAIT A REPLY.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE K-1 INFORMATION HAS BEEN SUBMITTED TO THE DEPARTMENT THROUGH THE MYPATH SYSTEM. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE INFORMATION TO BE REVIEWED.<br><br>THIS ACCOUNT IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF THE REPRESENTATIVE CONTACTING THIS OFFICE FOR FURTHER ASSISTANCE. AS STATED IN THE PREVIOUS NOTES, THE RESPONSE TO THE DEPARTMENT'S ADJUSTMENT HAS BEEN SUBMITTED THROUGH THE MYPATH ONLINE PORTAL. |
| 2021-1559 | THIS OFFICE RECEIVED A PHONE CALL FORM THE TAXPAYER REQUESTING ASSISTANCE WITH HIS REFUND. WILL SEND A REQUEST TO BIT TO EXPEDITE.  | REFUND APPROVED 11/15/2021. LVM WITH   |
| 2021-1560 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS REFUND.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.  |
| 2021-1561 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR REFUND.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT VIA CHECK IN THE NEXT COUPLE WEEKS.  |
| 2021-1562 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR REFUND.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS VIA DIRECT DEPOSIT.   |
| 2021-1563 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER WANTING TO KNOW IF REVENUE IDS HAVE BEEN ASSIGNED FOR MULTIPLE ENTITIES. FWD AN EMAIL TO REGISTRATION.  | REGISTRATION CONTACTED THE TAXPAYER DIRECTLY.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1564 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER'S TAX PREPARER IN RESPONSE TO A NOTICE OF SENT BY THE DEPARTMENT. THE PREPARER SAYS THAT THE NOTICE IS ADVISING OF AN OUTSTANDING LIABILITY. HOWEVER THE INCOME TAX RETURN WAS FILED REQUESTING A REFUND. ADDITIONALLY, IT DOES NOT THAT THE TAXPAYER IS RECEIVING CREDIT FOR THE CARRY FORWARD CREDIT LISTED ON THE RETURN. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT AT ONE POINT, THE AMOUNT WAS REMOVED. THE TAXPAYER IS NOW RECEIVING CREDIT FOR THE AMOUNT AND THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYER.  | A REPLY EMAIL (11/9/21) WAS SENT TO THE TAX PREPARER EXPLAINING THAT AT ONE POINT THE CARRY FORWARD CREDIT WAS REMOVED FROM THE INCOME TAX RETURN. THE REMOVAL OF THE CREDIT CREATED THE LIABILITY SHOWN ON THE NOTICE SENT TO THE TAXPAYER. THE CREDIT HAS BEEN APPLIED BACK TO THE RETURN AND THE REQUESTED REFUND HAS BEEN ISSUED TO THE TAXPAYER. THE PREPARER REPLIED STATING THAT THE TAXPAYER WILL BE ADVISED TO CHECK HIS BANK RECORDS FOR THE DEPOSIT. THERE IS NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE.  |
| 2021-1565 | THIS OFFICE RECEIVED AN EMAIL FROM AN INDIVIDUAL DESCRIBING HERSELF AS THE BOOKKEEPER OF THE ABOVE ENTITY. THE BOOKKEEPER SAYS THAT THE ENTITY IS SEEKING ASSISTANCE WITH REGISTERING WITH THE PA DEPARTMENT OF REVENUE. WHILE THE ENTITY DOES NOT HAVE ANY PHYSICAL LOCATIONS, NO WAREHOUSES, EMPLOYEES OR DO NOT STORE ANY INVENTORY IN PA, A SALES REPRESENTATIVE HAS BEEN HIRED THROUGH A 1099 CONTRACT. THE REPRESENTATIVE IS A PA RESIDENT. A REVIEW OF THE EMAIL APPEARS TO SHOW THAT THE ENTITY NEEDS TO REGISTER A SALES TAX ACCOUNT ALONG WITH A EMPLOYER WITHHOLDINGS AMOUNT. AN EMPLOYER WITHHOLDINGS ACCOUNT IS NEEDED TO BE IN COMPLIANCE WITH ACT 43 WHICH WAS PASSED IN 2017. THE ACT STATES THAT EMPLOYER MUST WITHHOLD TAXES FOR 1099 EMPLOYEES WHO ARE PA RESIDENTS OR WORK WITHIN THE STATE. | AN REPLY EMAIL (11/9/21) WAS SENT TO THE BOOKKEEPER EXPLAINING THAT IT APPEARS THAT THE ENTITY NEEDS TO REGISTER BOTH AN SALES TAX AND EMPLOYER WITHHOLDINGS ACCOUNT AND SECONDLY, THAT HER EMAIL WOULD BE FORWARDED TO A REPRESENTATIVE THAT CAN OFFER MORE ASSISTANCE. AN EMAIL (11/08/21) WAS SENT TO THE BUREAU OF ENFORCEMENT AND TAXPAYER ASSISTANCE ASKING FOR SOMEONE WHO CAN CONTACT THE BOOKKEEPER AND PROVIDE FURTHER ASSISTANCE. PER THE RESPONSE FROM BETA, SOMEONE HAS BEEN ASSIGNED TO CONTACT THE BOOKKEEPER.<br><br>PER THE RESPONSE FROM BETA, THE BOOKKEEPER WAS CONTACTED. THE PA-100 WAS STARTED BUT THE BOOKKEEPER HAD SOMEONE QUESTION THAT SHE WANTED TO ASK. THE RETURN COULD NOT BE ACCESSED DURING THE CONVERSATION SO THE DEPARTMENT WOULD BE CONTACTED AT A LATER TIME. THERE IS NO FURTHER ASSISTANCE THAT THIS OFFICE CAN PROVIDE TO THE BOOKKEEPER. CLOSING CASE. |
| 2021-1566 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH A REFUND OF WITHHOLDINGS FROM A RETIREMENT PLAN. PER REVIEW, ADVISED CAN SEND 1099RS TO MY ATTENTION WILL FORWARD TO BIT FOR REVIEW.   | REFUND BEING HELD FOR PIN LETTER. ADVISED TAXPAYER TO CONTACT FIU TO DO VERIFICATION OVER THE PHONE.  |
| 2021-1567 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS REFUND.   | TREASURY PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1568 | THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER UPSET BECAUSE HE RECEIVED A SECOND NOTICE OF DELINQUENCY. ADVSD REFUND APPROVED 11/09/21, ACCOUNT HAS ZERO BALANCE. TAXPAYER REQUEST CORRECTED NOTICE, WILL REQUEST FROM BIT.  | BIT GENERATED A CORRECTED NOTICE.   |
| 2021-1570 | THIS OFFICE RECEIVED A FEDERAL INJURED SPOUSE CLAIM THROUGH THE MAIL.  | I SPOKE WITH THE TAXPAYER AND GAVE HER THE IRS ADVOCATE NUMBER AND FORWARDED THE INFORMATION SHE SENT TO US BACK TO HER THROUGH EMAIL.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1571 | <p>THIS OFFICE RECEIVED CORRESPONDENCE FROM THE TAXPAYER THROUGH THE MAIL IN REGARDS TO THE QUESTIONED UE EXPENSES.</p>  | <p>BIT REVIEWED THE CORRESPONDENCE BUT DENIED THE MILEAGE AS THE TAXPAYER DID NOT PROVIDE THAT INFORMATION. I CALLED THE TAXPAYER BACK BUT THE VOICEMAIL IS NOT SET UP. BIT NOTATED THE ACCOUNT AND WILL SEND A NOTICE FOR THE TAXPAYERS RECORDS.</p>   |
| 2021-1572 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. ON THE REV-556, MRS. TAXPAYER SAYS THE FOLLOWING: "ASSESSED FEES FOR 2019 TAX CHECK I HAD TO CANCEL DUE TO THE FACT THAT PA REQUESTED I REFILE AND SEND A NEW CHECK. I'VE RECEIVED 2 "NOTICES OF ASSESSMENT" BUT WAS DENIED 2 APPEALS BECAUSE PA CLAIMS THE NOTICES OF ASSESSMENT AREN' T NOTICES OF ASSESSMENT. I'VE CALLED CLOSE TO A DOZEN TIMES, MADE TWO APPEALS, SENT TWO WRITTEN LETTERS, SENT ONE EMAIL AND HAD NO RESOLUTION. MEANWHILE, PA CONTINUES TO ASSESS FEES AND INTEREST CLAIMING THAT I HAVE FAILED TO RESPOND TO THEIR REQUESTS". THE REASON GIVEN BY MRS. TAXPAYER APPEARS TO SHOW THAT THE INITIAL PAYMENT WAS STOPPED BECAUSE THE TAXPAYERS BELIEVED THAT IT WAS LOST OR TAKING TOO LONG TO CASH BY THE DEPARTMENT. PER THE NOTES ON THE SYSTEM, MRS. TAXPAYER SAYS THAT THE INITIAL PAYMENT WAS STOPPED BASED ON THE CONVERSATION HAD WITH A REPRESENTATIVE (NO NOTE COULD BE FOUND SUPPORTING THIS CLAIM). THE BOARD OF APPEALS MADE TWO (2) DETERMINATIONS. ONE (1) THE PENALTY FOR ABATEMENT OF THE BAD CHECK PENALTY HAS BEEN DENIED BECAUSE THE PETITION WAS FILED AFTER THE ASSESSMENT PERIOD. TWO (2) THE PENALTY &amp; INTEREST HAS BEEN APPEAL HAS BEEN DENIED BECAUSE THE APPEAL WAS DONE TOO EARLY.</p> | <p>AN EMAIL (11/12/21) WAS RECEIVED FROM MRS. TAXPAYER WITH THE SAME ISSUE AND ASKING WHETHER AN EMAIL NEEDED TO BE SENT IN ADDITION TO THE REV-556. IT IS NOT REQUIRED TO SEND AN EMAIL TO THE OFFICE. AN TELEPHONE CALL (11/15/21) WAS PLACED OUT TO THE BUREAU OF INDIVIDUAL SEEKING ASSISTANCE WHETHER AN ASSESSMENT NOTICE WAS ISSUED FOR THE PENALTY AND INTEREST. THE BOARD OF APPEAL STATED THAT THE PETITION WAS FILED TOO EARLY. PLEASE SEE THE PREVIOUS NOTE. BIT STATED THAT AN ASSESSMENT NOTICE WAS NOT ISSUED. A NOTICE WILL BE SENT AND RECEIVED BY THE TAXPAYERS SHORTLY. THE LATE FILING PENALTY HAS BEEN DETERMINED TO BE INCORRECT AND REMOVED. A REPLY EMAIL (11/15/21) HAS BEEN SENT TO MRS. TAXPAYER STATING THAT A PETITION SHOULD BE FILED WITH THE BOARD OF FINANCE &amp; REVENUE OR BALANCE PAID AND ANOTHER PETITION FILED WITH THE BOARD OF APPEALS. SECONDLY, ADJUSTMENT HAS BEEN MADE TO REMOVE THE LATE FILING PENALTY. MRS. TAXPAYER HAS BEEN NOTIFIED THAT THAT PENALTY AND INTEREST HAS BEEN DECREASED AND THAT ANOTHER PETITION CAN BE FILED ONCE THE NOTICE OF ASSESSMENT IS RECEIVED. THIS OFFICE WILL AWAIT A REPLY.</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF MRS. TAXPAYER REPLYING TO THE EMAIL SENT BY THIS OFFICE. PLEASE SEE ALL PREVIOUS NOTES. AGAIN, THIS OFFICE IS ABLE CAN ONLY PROVIDE LIMITED ASSISTANCE TO THE TAXPAYERS BASED ON THIS ISSUE. OTRA DOES NOT HAVE THE AUTHORITY TO ABATE PENALTY AND/OR INTEREST, THE TAXPAYERS VOLUNTARILY CANCELLED THE INITIAL PAYMENT AND THE BOARD OF APPEALS HAS ALREADY RENDERED A DETERMINATION.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1573 | <p>THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. ON THE REV-556, MRS. TAXPAYER SAYS THE FOLLOWING: "ASSESSED FEES FOR 2019 TAX CHECK I HAD TO CANCEL DUE TO THE FACT THAT PA REQUESTED I REFILE AND SEND A NEW CHECK. I'VE RECEIVED 2 "NOTICES OF ASSESSMENT" BUT WAS DENIED 2 APPEALS BECAUSE PA CLAIMS THE NOTICES OF ASSESSMENT AREN'T NOTICES OF ASSESSMENT. I'VE CALLED CLOSE TO A DOZEN TIMES, MADE TWO APPEALS, SENT TWO WRITTEN LETTERS, SENT ONE EMAIL AND HAD NO RESOLUTION. MEANWHILE, PA CONTINUES TO ASSESS FEES AND INTEREST CLAIMING THAT I HAVE FAILED TO RESPOND TO THEIR REQUESTS". THE REASON GIVEN BY MRS. TAXPAYER APPEARS TO SHOW THAT THE INITIAL PAYMENT WAS STOPPED BECAUSE THE TAXPAYERS BELIEVED THAT IT WAS LOST OR TAKING TOO LONG TO CASH BY THE DEPARTMENT. PER THE NOTES ON THE SYSTEM, MRS. TAXPAYER SAYS THAT THE INITIAL PAYMENT WAS STOPPED BASED ON THE CONVERSATION HAD WITH A REPRESENTATIVE (NO NOTE COULD BE FOUND SUPPORTING THIS CLAIM). THE BOARD OF APPEALS MADE TWO (2) DETERMINATIONS. ONE (1) THE PENALTY FOR ABATEMENT OF THE BAD CHECK PENALTY HAS BEEN DENIED BECAUSE THE PETITION WAS FILED AFTER THE ASSESSMENT PERIOD. TWO (2) THE PENALTY &amp; INTEREST HAS BEEN APPEAL HAS BEEN DENIED BECAUSE THE APPEAL WAS DONE TOO EARLY.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER MORE TIME HAS TO BE ALLOWED TO HAVE THE ADJUSTMENTS MADE TO THE ACCOUNT. BOARD OF APPEALS DECISION &amp; ORDERS ARE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES IN BULK NOT INDIVIDUALLY. A REVIEW OF THE ACCOUNT SHOWS THAT AN EXAMINER HAS BEEN ASSIGNED THE ORDER TO MAKE THE REQUIRED ADJUSTMENTS. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE.</p>   |
| 2021-1574 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA REGARDING THE BAD CHECK PENALTY ASSESSED BY THE DEPARTMENT. THE CPA SAYS THAT BOTH HE AND THE TAXPAYERS ARE UNSURE WHY THE PAYMENT HAS BEEN RETURNED AS COLLECTABLE BECAUSE NEITHER OF THE TAXPAYERS STOPPED THE CHECK. THE CPA FURTHER SAYS THAT THE TAXPAYERS CONTACTED THEIR BANK AND THE BANK HAS NO RECORD OF THE MONIES COMING BACK. THE CPA WANTED TO KNOW WHAT THE TAXPAYERS' OPTIONS ARE REGARDING POSSIBLY HAVING THE PENALTY REVERSED. THE TAXPAYERS' ONLY OPTION IS TO PETITION THE BOARD OF APPEALS.</p>  | <p>IT WAS EXPLAINED TO THE CPA THAT A PETITION CAN ONLY BE FILED WITH THE BOARD OF APPEALS FOR POSSIBLY ABATEMENT. IF THE PETITION TO THE BOARD IT SHOULD STATED THAT THE TAXPAYERS' WERE UNAWARE THAT THE PAYMENT WOULD BE RETURNED AS UNCOLLECTABLE. THE TAXPAYERS' BANK HAS NO RECORD OF THE PAYMENT BEING RETURNED TO THEM. A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT THE PETITION WAS FILED BUT ABATEMENT REQUEST DENIED. THE REASON GIVEN IS THAT THE TAXPAYERS HAVE BEEN ASSESSED PENALTY AND/OR INTEREST IN AT LEAST ONE (1) OF THE THREE (3) PAST TAX YEAR. THERE IS NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE CPA/TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1575 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER INQUIRING ABOUT THE LIABILITY SHOWING ON THE ACCOUNT. MR. TAXPAYER SAYS THAT IT DOES NOT APPEAR THAT HE AND HIS SPOUSE ARE NOT RECEIVING CREDIT FOR AN ESTIMATED PAYMENT THAT WAS REMITTED TO THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT THE PAYMENTS HAVE BEEN DECREASED. CORRESPONDENCE HAS BEEN SUBMITTED TO BE DEPARTMENT. HOWEVER IT APPEARS YET TO HAVE BEEN REVIEWED.   | <p>THE MISSING ESTIMATED PAYMENT (4TH QUARTER) HAS BEEN FOUND SUSPENDED IN MYPATH. THE PAYMENT IS SUSPENDED BECAUSE MRS. TAXPAYER'S SOCIAL SECURITY NUMBER HAS BEEN INPUTTED INCORRECTLY. AN EMAIL (11/17/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO CORRECT THE ERROR AND RETURN.</p> <p>PER THE RESPONSE FROM BIT (11/18/21), THE PAYMENT ERROR HAS BEEN CORRECTED. THE INCOME TAX RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILLED FIGURES. THE REQUESTED REFUND SHOULD NOW BE ISSUED TO THE TAXPAYERS. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE TAXPAYERS HAVE RECEIVED THE REFUND.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.</p>                       |
| 2021-1576 | THIS OFFICE RECEIVED AN EMAIL THROUGH THE TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO NOT YET RECEIVING THERE 3RD STIMULUS PAYMENT.  | I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS SO SHE CAN CONTACT THEM TO GET HER STIMULUS ISSUE FIXED.  |
| 2021-1577 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HIS REFUND.  | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1578 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH HER REFUND. PER REVIEW CORRECTING, WILL HAVE REVIEWED.  | REFUND APPROVED  |
| 2021-1579 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA QUESTIONING THE REFUND FOR THE TAXPAYER. PER REVIEW, NEED OTHER STATE'S RETURN. WILL EMAIL THE CPA.   | THE REFUND HAS BEEN APPROVED, PLEASE ALLOW 3-4 WEEKS.  |
| 2021-1580 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE NOTICE IS LISTING AN OUTSTANDING LIABILITY. MRS. TAXPAYER FURTHER SAYS THAT IT APPEARS THAT CREDIT IS NOT BEING GIVEN FOR THE RESIDENT CREDIT CLAIMED FOR TAXES PAID TO DE. MRS. TAXPAYER SAYS THAT AN INITIAL NOTICE WAS RECEIVED REQUESTING A COPY OF THE DE RESIDENT AND W-2'S TO VERIFY THE CREDIT. IT WAS STATED TO MRS. TAXPAYER THAT THE INFORMATION HAS BEEN RECEIVED BUT IT DOES NOT APPEAR THAT IT HAS BEEN REVIEWED. | <p>A REVIEW OF THE ACCOUNT AND W-2'S APPEARS TO SHOW THAT MR. TAXPAYER'S WAGES SHOULD BE REDUCED AND AS A RESULT, THE RESIDENT CREDIT LIMITED. THE LINE 5 SALES &amp; EXCHANGE OF PROPERTY INCOME SHOULD BE REVIEWED AS WELL. THE TAXPAYERS ARE REPORTING A LOSS ON THE INCOME TAX RETURN BUT THE INCOME IS LISTED AS A GAIN ON THE SYSTEM. AN EMAIL (11/18/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE OUT OF STATE CREDIT IS NOW BEING ALLOWED. AN ADJUSTMENT WAS NOT MADE TO THE W-2 WAGES. THEREFORE THE REQUESTED REFUND WAS PROCESSED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1581 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE CLAIMANT CONCERNING THE STATUS OF THE PROPERTY TAX RENT REBATE CLAIM. THE TAXPAYER SAYS THAT THE REBATE IS YET TO BE RECEIVED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REBATE HAS BEEN RECEIVED AND PROCESSED. THE REBATE IS IN THE PROCESS OF BEING ISSUED TO THE CLAIMANT.  | IT WAS EXPLAINED TO THE CLAIMANT THAT THE REBATE WILL BE RECEIVED SHORTLY. THERE APPEARS TO BE NO OTHER ADJUSTMENTS OR REVIEWS NECESSARY AT THIS TIME. ADDITIONALLY, THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE CLAIMANT. CLOSING CASE.  |
| 2021-1582 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO AN ADJUSTMENT TO THEIR ACCOUNT.  | BIT PROCESSED THE RECEIVED CORRESPONDENCE AND THE CPA HAS BEEN NOTIFIED THE FULL CARRY OVER CREDIT TO 2021 HAS BEEN ACCEPTED.   |
| 2021-1583 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S CPA INQUIRING ABOUT THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE CPA SAYS THAT THE TAXPAYER IS A NJ RESIDENT WORKING IN PA. THE REFUND IS OF THE W-2 WITHHOLDINGS THAT THE TAXPAYER'S EMPLOYER WITHHELD AGAINST HIS INCOME. THE CPA FURTHER SAYS THAT A COPY OF THE TAXPAYER'S W-2 WAS SUBMITTED WITH THE RETURN TO VERIFY THE WITHHOLDINGS AMOUNT. A REVIEW OF THE NOTES ON THE SYSTEM STATE THAT WHILE THE WITHHOLDINGS COULD BE VERIFIED, A COPY OF THE NJ RESIDENT IS BEING REQUESTED BEFORE PROCESSING THE REFUND. | IT WAS EXPLAINED TO THE CPA THAT IN ADDITION TO THE W-2, A COPY OF THE NJ RESIDENT RETURN IS BEING REQUESTED BY THE DEPARTMENT. THE CPA SUBMITTED A COPY OF THE RETURN BY EMAIL. THE RETURN WILL BE FORWARDED TO THE BUREAU OF INDIVIDUAL TAXES FOR REVIEW.<br><br>THE RETURN IS BEING FORWARDED TO BIT BY EMAIL ON (11/18/21). THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN RELEASED AS FILED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-1584 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING HER REBATE.   | THE TAXPAYER WAS NOTIFIED THE REBATE WAS DENIED FOR BEING LATE. A NOTICE WILL BE SENT SO THE TAXPAYER CAN APPEAL BECAUSE OF THE PANDEMIC.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1585 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA REGARDING A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICE IS ADVISING THAT THE CARRY FORWARD CREDIT HAS BEEN REDUCED. THE CPA SAYS THAT HE BELIEVES THAT THE DIFFERENCE BETWEEN THE CREDIT CALCULATED ON THE INCOME TAX RETURN AND THE AMOUNT LISTED ON THE NOTICE IS THE ESTIMATED UNDERPAYMENT PENALTY BEING ASSESSED AGAINST THE TAXPAYERS. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE DEPARTMENT IS CALCULATING AN EUP PENALTY HIGHER THAN WHAT IS LISTED ON THE RETURN.</p> | <p>IT WAS EXPLAINED TO THE CPA THAT IT DOES APPEAR THE CARRY OVER CREDIT HAS BEEN REDUCED BECAUSE THE ESTIMATED UNDERPAYMENT PENALTY BEING CALCULATED IS MORE THAN THE AMOUNT LISTED ON THE INCOME TAX RETURN. THE CPA ASKED IF A COPY OF THE COMPLETED REV-1630, UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS, COULD BE SUBMITTED TO THE DEPARTMENT FOR REVIEW. THE REV-1630 HAS BEEN RECEIVED BY FAX.</p> <p>PER THE RESPONSE FROM BIY, AN ADJUSTMENT HAS BEEN MADE TO THE CARRY OVER CREDIT DATE COMING FROM THE PREVIOUS TAX YEAR. THE ADJUSTMENT RECALCULATED THE ESTIMATED UNDERPAYMENT PENALTY. THE EXACT ADJUSTMENT IS UNKNOWN AT THIS TIME BECAUSE THE ACCOUNT IS CURRENTLY IN A TREASURY REVIEW STATUS. A TELEPHONE CALL (11/24/21) HAS BEEN RECEIVED FROM THE CPA. A RETURN CALL (11/24/21) HAS BEEN PLACED OUT TO THE CPA WITH A VOICEMAIL BEING LEFT.</p> <p>THE ESTIMATED UNDERPAYMENT PENALTY DID NOT CHANGE. A TELEPHONE CALL WAS PLACED OUT TO THE CPA. IT WAS EXPLAINED THAT BIT IS STATING THAT THE PENALTY WAS CALCULATED INCORRECTLY ON THE RETURN. NO ADJUSTMENT HAS BEEN TO THE PENALTY. THE CPA ASKED IF IT WAS POSSIBLE TO RECEIVE A NOTICE DETAILING OF THE UNDERPAYMENT PENALTY IS BEING CALCULATED. IT WAS EXPLAINED THAT THIS OFFICE WOULD DETERMINE IF SUCH A NOTICE COULD BE SENT.</p> <p>A COMPLETED SECTION III OF THE REV-1630 WAS SENT TO THE CPA BY EMAIL. THERE IS NO RECORD OF THE CPA CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE EMAIL. THEREFORE THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THIS OFFICE WILL CONTINUE TO ASSIST THE CPA IF A REPLY IS RECEIVED LATER.</p> |
| 2021-1586 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON HER CLIENTS 2020 REFUND.</p>  | <p>THE CPA WAS NOTIFIED THE REFUND WAS PROCESSED AND THE TAXPAYER SHOULD RECEIVE THE REFUND ANY DAY NOW.</p>   |
| 2021-1587 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER QUESTIONING THE REFUND. PA TAXED THE TAXPAYER WHO IS A MILITARY SPOUSE AND FALLS UNDER THE CIVIL RELIEF ACT SCRA. ADVISED OF LIST OF ITEMS TO SEND IN FOR APPROVAL.</p>  | <p>EMAILED THE TAXPAYER ADVISING THAT THE REFUND HAS BEEN APPROVED. ALLOW 3 WEEKS FOR RECEIPT.</p>   |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1588 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER AND HER DAUGHTER REGARDING THE REFUND ISSUED BASED ON THE INCOME TAX RETURN SUBMITTED BY THE DEPARTMENT. MRS. TAXPAYER AND HER DAUGHTER SAY THAT HER SPOUSE/FATHER IS DECEASED. THE REFUND CHECK ONLY HAS MR. TAXPAYER NAME ON IT SO IT IS UNABLE TO BE CASHED. A REVIEW OF THE ACCOUNT SHOWS THAT A REFUND WAS NOT EXPECTED TO BE RECEIVED. A LIABILITY WAS CALCULATED ON THE RETURN AND PAYMENT WAS REMITTED TO THE DEPARTMENT. THE REFUND HAS BEEN ISSUED BECAUSE AN ADJUSTMENT WAS MADE TO INCREASE THE CARRY OVER CREDIT AMOUNT. A FURTHER REVIEW SHOWS THAT MR. TAXPAYER'S ONLY APPEARS ON THE CHECK BECAUSE THE RETURN WAS FILED 'MARRIED FILING SEPARATE'. IT IS UNKNOWN WHETHER THE REFUND CHECK CAN BE ISSUED IN MRS. TAXPAYER'S NAME BASED ON HOW THE INCOME TAX RETURN HAS BEEN FILED.</p> | <p>IT WAS EXPLAINED TO MRS. TAXPAYER AND DAUGHTER THAT MR. TAXPAYER'S NAME ONLY APPEARS ON THE REFUND CHECK BECAUSE THE RETURN HAS BEEN FILED 'MARRIED FILING SEPARATE'. MRS. TAXPAYER AND THE DAUGHTER SAY THAT THEY KNOW THE TAX PREPARER LISTED ON THE RETURN BUT ARE UNSURE WHY IT WAS FILED SEPARATE. A REVIEW OF THE TAXPAYERS FILING HISTORY SHOWS THAT THE PAST RETURNS HAVE BEEN FILED JOINTLY. THE PA DEPARTMENT OF IS ONLY ALLOWED TO ISSUE A REFUND TO THE DECEASED'S SPOUSE WHEN THEY FILE JOINTLY IN THE TAX YEAR IN QUESTION. IT WAS FURTHER EXPLAINED TO THE TWO WHETHER THE REFUND CAN BE ISSUED BUT THE BUREAU OF INDIVIDUAL TAXES WILL BE ASKED TO REVIEW THIS MATTER. EXCHANGED CONTACT INFORMATION.</p> <p>THE EMAIL TO THE BUREAU OF INDIVIDUAL IS BEING SENT (11/16/21).</p> <p>PER THE RESPONSE FROM BIT, THE REFUND SHOULD NOT HAVE BEEN ISSUED UNDER MR. TAXPAYER'S ACCOUNT. THE CARRY OVER CREDIT SHOULD HAVE BEEN SPLIT BETWEEN THE TWO TAXPAYERS. THIS IS BECAUSE THE CPA ALSO FILED A 'MARRIED FILING SEPARATE' FOR MRS. TAXPAYER. MR. TAXPAYER'S RETURN IS NOW EQUAL WHILE MRS. TAXPAYER'S RETURN HAS AN OVERPAYMENT AND CARRY OVER CREDIT THAT IS AVAILABLE TO BE CLAIMED ON THE FOLLOWING YEAR'S INCOME TAX RETURN.</p> <p>A TELEPHONE CALL (12/6/21) WAS PLACED OUT TO THE TAXPAYERS' DAUGHTER. IT WAS EXPLAINED THAT THE REFUND WAS ISSUED IN ERROR. IN ADDITION TO THE 'MARRIED FILING SEPARATE' RETURN SUBMITTED FOR HER FATHER (MR. TAXPAYER), A 'MARRIED FILING SEPARATE' RETURN WAS ALSO SUMMITTED FOR HER MOTHER (MRS. TAXPAYER). THE REFUND SHOULD NOT HAVE BEEN ISSUED. THE CARRY OVER CREDIT CREATED THE OVERPAYMENT. THE CREDIT HAS BEEN SPLIT. THE RESULT IS THAT THERE IS ON AN OVERPAYMENT UNDER MRS. TAXPAYER'S ACCOUNT. THE DAUGHTER SAYS THAT ADDITIONAL NOTICES HAVE BEEN SENT TO HER MOTHER AND THAT THEY ARE BEEN FORWARDED TO THE CPA. NO OTHER ASSISTANCE IS BEING SOUGHT AT THIS TIME. CLOSING CASE.</p> |
| 2021-1589 | <p>THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING THEIR 2020 REFUND.</p>   | <p>BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE CHECK WILL BE SENT IN THE NEXT COUPLE WEEKS.</p>  |
| 2021-1590 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS 2020 REFUND.</p>   | <p>BIT REVIEWED THE RECEIVED CORRESPONDENCE AND THE REFUND WAS PROCESSED. THE TAXPAYER HAS BEEN NOTIFIED.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1591 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING A PAYMENT REMITTED TO THE DEPARTMENT. THE TAXPAYER WANTS TO KNOW IF THE PAYMENT HAS BEEN CASHED BY THE DEPARTMENT. THE TAXPAYER SAYS THAT SHE PREVIOUSLY FILED JOINTLY WITH HER SPOUSE. HE IS NOW DECEASED. THE TAXPAYER FURTHER SAYS THAT HER SPOUSE HANDLED THEIR TAX MATTERS. SHE WAS UNAWARE THAT THERE WAS AN OUTSTANDING LIABILITY SHOW ON THE ACCOUNT. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN WAS FILED REPORTING NO LIABILITY AND REQUESTING TAX FORGIVENESS. THE TAX FORGIVENESS CREDIT HAS BEEN DENIED POSSIBLY AFTER REVIEWING THE FEDERAL RETURN. THE ADJUSTMENT CREATED THE BALANCE.</p> | <p>IT WAS EXPLAINED TO THE TAXPAYER THE PAYMENT HAS BEEN CASHED AND APPLIED TO THE LIABILITY. THE ACCOUNT IS PAID IN FULL. THERE IS NO OTHER ASSISTANCE BEING SOUGHT BY THE TAXPAYER. CLOSING CASE.</p>   |
| 2021-1592 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA QUESTIONING A PAYMENT FOR THE 2017 TAX YEAR THAT IS BEING REJECTED. WILL CALL CPA BACK FOR ADDITIONAL INFO.</p>  | <p>LVM W/ CPA ADVISING REFUND APPROVED, ALLOW 2-3 WEEKS FOR RECEIPT.</p>  |
| 2021-1593 | <p>THIS OFFICE HAS BEEN FORWARDED CORRESPONDENCE SUBMITTED BY THE TAXPAYER FROM THE BUREAU OF INDIVIDUAL TAXES. THE BUREAU OF INDIVIDUAL TAXES HAS FORWARDED THE CORRESPONDENCE TO OTRA BECAUSE IT APPEARS THAT THE TAXPAYER IS SEEKING TO REQUEST INNOCENT SPOUSE RELIEF FOR TWO SEPARATE TAX YEARS. IN A LETTER SUBMITTED WITH THE CORRESPONDENCE, THE TAXPAYER SAYS THAT SHE SHOULD NOT BE LIABLE FOR PAYMENT BECAUSE HER SPOUSE FILED THE TAX RETURN USING TAX SOFTWARE AND SHE DID NOT VIEW THE RETURNS BEFORE THEY WERE SUBMITTED. THE TAXPAYER ALSO WANTED TO KNOW IF A PAYMENT SHE REMITTED TO THE DEPARTMENT HAS BEEN CREDITED TO THE MOST RECENT TAX YEAR.</p>                     | <p>A REVIEW OF THE ACCOUNT SHOWS THAT ONE (1) OF THE TWO (2) TAX YEARS THAT THE TAXPAYER IS SEEKING RELIEF FROM HAS BEEN SATISFIED THROUGH AN TREASURY IRS OFFSET PAYMENT. THE PAYMENT THAT THE TAXPAYER IS REFERENCING HAS BEEN CREDITED TO THE ACCOUNT. THERE IS AN OUTSTANDING LIABILITY FOR THE MOST RECENT TAX YEAR WHICH IS ESTIMATED UNDERPAYMENT. A REVIEW OF THE INCOME TAX RETURN SHOWS THAT IT HAS BEEN FILED REPORTING NO WITHHOLDINGS OR ESTIMATED PAYMENTS/CREDITS. A TELEPHONE CALL WILL BE PLACED OUT TO THE TAXPAYER TO DISCUSS THIS MATTER FURTHER.</p> <p>THE TELEPHONE CALL WAS PLACED OUT TO THE TAXPAYER (11/17/21). THE TAXPAYER DID NOT ANSWER AND A VOICEMAIL WAS LEFT WITH THIS OFFICE'S CALLBACK NUMBER IF SHE HAD ANY ADDITIONAL QUESTIONS REGARDING INNOCENT SPOUSE RELIEF.</p> <p>THIS CASE IS BEING ADMINISTRATIVE CLOSED. THERE IS NO RECORD OF THE TAXPAYER CONTACTING THIS OFFICE OR THE DEPARTMENT AFTER THE VOICEMAIL LEFT. PLEASE SEE ALL PREVIOUS NOTES. THIS OFFICE WILL ATTEMPT TO PROVIDE CONTINUED ASSISTANCE TO THE TAXPAYER IF THE TAXPAYER CONTACTS THIS OFFICE OR THE DEPARTMENT IN THE FUTURE.</p> |
| 2021-1595 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE REFUND. ADVISED WILL SEND MESSAGE TO BIT. THE RETURN WAS APPROVED AND THEN DENIED.</p>   | <p>EMAILED CPA ADVISING REFUND APPROVED 11/18/21, ALLOW 3 WEEKS.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1597 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE QUESTIONING CNIT. WILL FORWARD TO CORP TAX.   | THE TAXPAYER WAS CONTACT BY CORP TAX.   |
| 2021-1600 | THIS OFFICE RECEIVED AN EMAIL FROM THE EXECUTRIX QUESTIONING IF AMD INH TAX RETURN WAS RECEIVED AND HAD QUESTIONS CONCERNING THE TAX RATE IN REFERENCE TO CHILDREN. WILL FWD TO INH FOR ASSISTANCE.  | INH TAX CONTACT THE EXECUTRIX DIRECTLY  |
| 2021-1601 | THIS OFFICE RECEIVED A PHONE CALL / EMAIL FORM THE CPA DISPUTING THE LIABILITY FOR TAX YEAR 2016. ADVISED TO SEND PROOF OF RESIDENCY WILL REVIEW FOR POSSIBLE RESOLUTION.  | LIABILTY AND LIEN HAVE BEEN REMOVED, TAXPAYER IS A RESIDENT OF FL. EMAILED CPA TO ADVISE.   |
| 2021-1602 | THIS OFFICE RECEIVED AN EMAILED TAXPAYER REQUEST FOR ASSISTANCE FORM.  | THE TAXPAYER WAS INQUIRING ABOUT HER TAX CREDIT FROM THE IRS. I RESPONDED BACK TO THE TAXPAYER WITH THE IRS ADVOCATE NUMBER SO SHE CAN CONTACT THEM AND GET ASSISTANCE. TAXPAYERS STATE RETURNS HAVE BEEN PROCESSED AND NOTHING IS OWED OR TO BE REFUNDED AT THIS TIME.   |
| 2021-1603 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE NOTICE IS ADVISING THAT THE OVERPAYMENT AND REFUND HAS BEEN DECREASED DUE TO ANY ADJUSTMENT TO INCREASE THE LINE 1A COMPENSATION. MRS. TAXPAYER ASKED IF THE ADJUSTMENT WAS THE RESULT OF 1099 INCOME FOR AN EMPLOYER SHE WORKED FOR DURING THE YEAR IN QUESTION. MRS. TAXPAYER SAYS THAT THE INCOME WAS NOT REPORTED BECAUSE WHILE SHE WORKED FOR THE EMPLOYEE, SHE WAS NOT PAID THE SALARY THE EMPLOYER CLAIMS. MRS. TAXPAYER FURTHER SAYS THAT SHE IS IN A DISPUTE WITH THE EMPLOYER BECAUSE SHE WAS NEVER PAID. | IT WAS EXPLAINED THAT THE ADJUSTMENT WAS MADE BECAUSE THE INCOME INFORMATION HAS BEEN REPORTED TO THE DEPARTMENT. SINCE THE TAXPAYER IS SAYING THAT SHE NEVER WAS PAID THE WAGES, SHE SHOULD FILE A POLICE REPORT, CONTACT THE DEPARTMENT OF LABOR AND INDUSTRY AND ALSO SPEAK WITH THE FEDERAL IRS TO DETERMINE IF THE INCOME HAS ALSO BEEN REPORTED TO THEM. THERE IS NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO MRS. TAXPAYER AT THIS TIME. CLOSING CASE. |
| 2021-1604 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HELPING A CLIENT WHO HAS MULTIPLE NOT FILING PERIODS FOR EMPLOYER TAX.  | AN EMPLOYER WITHHOLDING MANAGER REACHED OUT TO THE CPA AND WILL WORK THE CASE FROM THERE.   |
| 2021-1607 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT'S EX HUSBAND RECEIVING AND BEING REFUNDED HER ESTIMATED PAYMENTS FOR TAX YEAR 2019.  | OTRA ASKED THE 3 PAYMENTS BE CREDITED TO THE TAXPAYERS AS SHE WAS LISTED ON THE PAYMENTS AND HER EX SPOUSE DID NOT CLAIM THEM. THE TAXPAYER HAS BEEN NOTIFIED OF THE UPDATE AND HER REDUCED BALANCE DUE.  |
| 2021-1608 | THIS OFFICE RECEIVED A REFERRAL FROM THE FRAUD UNIT IN REGARDS TO A TAXPAYER SAYING HIS EX WIFE FILED A JOINTLY FILED RETURN CLAIMING BOTH KIDS AND RECEIVING A REFUND WITHOUT HIS KNOWLEDGE.  | TAXPAYER SENT IN HIS RETURN AND HIS EX SPOUSE'S RETURN WAS CHANGED TO MARRIED FILING SEPARATE. THIS HAD NO AFFECT ON THE REFUND AS THE TAXPAYER DID NOT MAKE ANY MONEY AND HE HAS JOINT CUSTODY WITH HIS EX WIFE IN REGARDS TO THE KIDS. THE EX SPOUSE'S REFUND WILL STAY.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1609 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A REFUND STILL NOT BEING RECEIVED FROM TAX YEAR 2019.  | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS VIA CHECK.   |
| 2021-1610 | THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, ALONG WITH THE REFUND CHECK SENT BY THE DEPARTMENT BY MAIL FROM AN INDIVIDUAL SAYING THAT THEY ARE THE TRUSTEE AND SOLE BENEFICIARY OF THE TAXPAYER'S ESTATE. THE TAXPAYER IS NOW DECEASED. THE REV-556 HAS BEEN SUBMITTED ASKING FOR THE REFUND TO BE RE-ISSUED. THE TRUSTEE AND BENEFICIARY FURTHER STATES THAT ALL OF THE TAXPAYER'S ASSETS WERE PAYABLE TO THEM THROUGH A REVOCABLE TRUST UPON THE TAXPAYER'S DEATH. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN WAS FILED EXPECTING A REFUND. THE REFUND ISSUED IS HIGHER BECAUSE AN ADJUSTMENT HAS BEEN MADE TO ADD ESTIMATED PAYMENT RECEIVED FROM THE TAXPAYER BUT NOT CLAIMED ON THE RETURN.   | THE TRUSTEE AND SOLE BENEFICIARY SAYS THAT THE TAXPAYER HAS NOT ESTATE, NO PROBATE ASSETS OR WILL TO PROBATE. THEREFORE IT APPEARS THAT LITTLE ASSISTANCE CAN BE PROVIDED TO THE TRUSTEE. THE DEPARTMENT OF REVENUE IS ONLY ALLOW TO REISSUE THE REFUND OF A DECEASED TAXPAYER TO HIS OR HER SURVIVING SPOUSE (IF THEY FILED JOINTLY FOR THE TAX YEAR IN QUESTION) OR IN THE NAME OF THE DECEASED'S ESTATE. THE TRUSTEE ONLY OPTION IS WAIT UNSTILL THE REFUND IS SENT TO UNCLAIMED PROPERTY WITH THE DEPARTMENT OF TREASURY AND ATTEMPT TO CLAIM THE REFUND THERE. IT WILL TAKE APPROXIMATELY 2-3 FOR THE REFUND TO BE SENT TO UNCLAIMED PROPERTY.<br><br>A LETTER DATED (12/6/21) IS BEING SENT TO THE TRUSTEE AND SOLE BENEFICIARY EXPLAINED THAT THE DEPARTMENT IS UNABLE TO ISSUE THE REFUND. PLEASE SEE ALL PREVIOUS NOTES. CLOSING CASE.                     |
| 2021-1611 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SENDING IN CORRESPONDENCE AND YET TO RECEIVE HIS 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1612 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HIS CLIENT NOT YET RECEIVING HIS 2020 REFUND.  | THE CPA SENT IN ADDITIONAL INFORMATION AND BIT APPROVED THE FULL REFUND. THE CPA HAS BEEN NOTIFIED A CHECK WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1613 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA REGARDING AN ISSUE THAT THE CPA IS ONGOING AND AFFECTING SUBSEQUENT TAX YEARS. THE CPA THAT THE TAXPAYERS ARE NOT RECEIVING CREDIT FOR AN EXTENSION PAYMENT REMITTED TO THE DEPARTMENT. THE CPA GOES ON TO SAY THAT THAT DENIAL OF THE PAYMENT HAS CREATED A LIABILITY. SEVERAL NOTICES HAVE BEEN SENT TO DEPARTMENT WITH A COPY OF THE EXTENSION PAYMENT CHECK. THE CPA SAYS THAT HE IS UNSURE IF THE PAYMENT HAS BEEN LOCATED AND CORRECTLY APPLIED TO THE TAXPAYERS' ACCOUNT. A REVIEW OF THE ACCOUNT SHOWS THAT THE EXTENSION PAYMENT HAS BEEN LOCATED AND APPLIED TO THE TAX YEAR. THE DIFFERENCE BETWEEN THE OVERPAYMENT AND CARRY OVER CREDIT BEING CALCULATED BY THE CPA IS THE FACT THAT THE TAXABLE INCOME HAS BEEN INCREASED AND THE TAXPAYER ARE BEING ASSESSED ESTIMATED UNDERPAYMENT PENALTY. | IT WAS EXPLAINED TO THE CPA THAT THE TAXPAYERS ARE RECEIVING CREDIT FROM THE EXTENSION PAYMENT. THE ISSUE IS THE TAXABLE INCOME. THE INCOME HAS BEEN INCREASED. THE NOTE ON THE SYSTEM STATES THAT ALL OF THE K-1 INCOME IS TAXABLE BECAUSE TAXPAYERS WERE PA RESIDENT AT THE END OF THE YEAR. THE TAXPAYERS FILED AS PART-YEAR RESIDENTS AND IT APPEARS THAT THE INCOME WAS ATTEMPTING TO APPORTION THE INCOME. A NOTICE HAS BEEN SENT EXPLAINING THE CHANGES. THE CPA SAYS THAT THERE IS NO RECORD OF THE NOTICE BEING FORWARD. THIS OFFICE WILL MAIL A COPY OF THE NOTICE TO THE TAXPAYERS.<br><br>THE COPY OF THE DEPARTMENT NOTICE WAS MAILED TO THE TAXPAYERS (11/30/21). THE CPA SAYS THAT THE NOTICE WILL BE REVIEWED ONCE THE TAXPAYERS FORWARD IT TO HIM AND HIS FIRM. THERE APPEARS TO BE NO ASSISTANCE THAT CAN BE PROVIDED AT THIS TIME. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1614 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF AMENDED RETURNS FOR TAX YEARS 2018 AND 2019 HAVE BEEN RECEIVED. TAXPAYERS IS CLAIMING FINANCIAL HARDSHIP. PER REVIEW, 2019 SUSPENDED, WILL SEND MESSAGE TO BIT FOR REVIEW AND TO CHECK FOR 2018 TAX YEAR AS WELL.   | REFUND APPROVED 11-23-21, ADVISED TO ALLOW 2-3 WEEKS.   |
| 2021-1615 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REFUND. ADVSD WE NEED THE DELAWARE RETURN.   | LVM REFUND APPROVED 11-29, ALLOW 2/3 WEEKS FOR RECEIPT.   |
| 2021-1616 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER CONCERNING THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. MRS. TAXPAYER SAYS THAT THE RETURN WAS FILED TIMELY HOWEVER THE REFUND IS YET TO BE ISSUED. A REVIEW OF THE RETURN SHOWS THAT WAS FILED REPORTING MULTIPLE CLASSES OF INCOME. THE TAXPAYERS REMITTED ESTIMATED PAYMENTS TO COVER THE LIABILITY THE INCOME WOULD CREATED. SOME OF THE INCOME REPORTED IS NOT SUBJECT TO EMPLOYER WITHHOLDINGS. THE OVERPAYMENT AND REFUND IS MAINLY A RESULT OF THE ESTIMATED PAYMENT AMOUNT REMITTED. | IT WAS EXPLAINED TO MRS. TAXPAYER THAT THE RETURN HAS BEEN REVIEWED AND A REFUND HAS BEEN PROCESSED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. MRS. TAXPAYER WAS ASKED TO ALLOW TIME TO RECEIVE THE REFUND. A FURTHER REVIEW (11/22/21) SHOWS THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYERS. CLOSING CASE. |
| 2021-1617 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REDUCED WITHHOLDING. PER REVIEW, ADVISED THE TAXPAYER TO SEND COPIES OF THE W2S TO MY ATTENTION, WILL FORWARD FOR REVIEW.  | ADVISED TAXPAYER REFUND APPROVED ALLOW 2 WEEKS FOR RECEIPT.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1618 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICE IS ADVISING THAT THE OVERPAYMENT AND CARRY OVER CREDIT HAS BEEN REDUCED. A REVIEW OF THE ACCOUNT SHOWS THAT THERE IS A NOTE STATING THE REDUCED OVERPAYMENT AND CARRY OVER CREDIT IS THE RESULT OF AN ADJUSTMENT TO INCREASE MR. TAXPAYER'S W-2. THE EXAMINER SAYS THAT THE FEDERAL WAGE AMOUNT WAS REPORTED ON THE RETURN. THIS IS NOT CORRECT. THE AMOUNT LISTED AS THE STATE WAGE AMOUNT WAS REPORTED ON THE RETURN. THE AMOUNT IS SLIGHTLY LESS THAN THE MEDICARE WAGE AMOUNT.</p> | <p>IT WAS EXPLAINED TO THE CPA THAT MR. TAXPAYER'S INCOME HAS BEEN INCREASED. THE CPA SAYS THAT THE DIFFERENCE BETWEEN THE MEDICARE AND STATE WAGE AMOUNT IS FRINGE BENEFIT. MR. TAXPAYER IS ALLOWED THE USE OF A COMPANY VEHICLE. IT WAS ASKED TO FOR PROOF OF THE FRINGE BENEFIT BE SUBMITTED TO THE DEPARTMENT. THE CPA HAS SUBMITTED A PA W-2 RECONCILIATION WORKSHEET AND COPY OF THE W-2.</p> <p>AN EMAIL (12/7/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION FOR POSSIBLE ADJUSTMENT.</p> <p>PER THE RESPONSE FROM BIT, MR. TAXPAYER'S INCOME HAS BEEN ADJUSTED BACK TO THE ORIGINALLY REPORTED AMOUNT. THE OVERPAYMENT WAS REQUESTED TO BE FORWARD TO FOLLOWING TAX YEAR AS A CARRY FORWARD CREDIT. HOWEVER THE OVERPAYMENT PROCESSED AS A REFUND AS WAS ISSUED TO THE TAXPAYERS. A STOP PAY WAS COMPLETED. THE OVERPAYMENT SHOULD NOW RE-PROCESSES AS A CARRY OVER CREDIT. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS ARE NECESSARY AT THIS TIME. THE CPA WILL BE NOTIFIED OF THE ADJUSTMENTS.</p> <p>AN EMAIL (12/15/21) HAS BEEN SENT TO THE TAX PREPARER NOTIFYING OF THE ADJUSTMENT AND RESULT. CLOSING CASE.</p> |
| 2021-1619 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER UPSET BECAUSE SHE RECEIVED A BILLING NOTICE. THE TAXPAYER CONTENDS THAT SHE MAILED A CHECK ON 04/13/21.</p>   | <p>PAYMENT RECEIVED 11/22/21. NO BALANCE DUE.</p>  |
| 2021-1620 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER IN REGARDS TO NOT YET RECEIVING HIS 2020 REFUND.</p>  | <p>BIT PROCESSED THE REFUND. I TRIED TO CONTACT THE NUMBER THE TAXPAYER GAVE ME BUT THEY SAID ITS THE WRONG NUMBER.</p>  |
| 2021-1621 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF THE CORRESPONDENCE SHE SENT HAS BEEN RECEIVED / REVIEWED. ADVISED WILL REQUEST AN EXPEDITE WITH BIT. CORR IS HERE.</p>   | <p>REFUND SYSTEM APPROVED 12/2/21.</p>   |
| 2021-1622 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM A TAXPAYER WHO HAS YET TO RECEIVE HIS 2020 REFUND.</p>   | <p>BIT PROCESSED THE CORRESPONDENCE AND WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1623 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S TAX PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE PREPARER SAYS THAT THAT REFUND AMOUNT WILL BE ISSUED TO THE TAXPAYERS. HOWEVER THE TAXPAYERS HAVE NO RECORD OF RECEIVING THE REFUND. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT TWO SEPARATE REFUNDS HAVE BEEN ISSUED BY CHECK. THE REFUNDS WERE ISSUED DURING THE TIME THAT THE DEPARTMENT'S FORMER PROCESSING SYSTEM WAS IN USE. AS A RESULT, ONLY LIMITED INFORMATION COULD BE FOUND. IT IS UNKNOWN WHETHER THE PAYMENT WERE CASHED. THE TAX PREPARER SAYS THAT THE TAXPAYERS HAVE NO RECORD OF CASHING THE PAYMENTS.</p> | <p>IT WAS EXPLAINED THAT THIS OFFICE WHEN SENT AN EMAIL REQUEST TO THE PAYMENTS AREA AND ASK IF SOMEONE COULD RESEARCH THIS ISSUE TO DETERMINE IF THE REFUND CHECK WAS EVER CASHED. A SECOND CALL (11/19/21) WAS RECEIVED FROM THE TAX PREPARER. HE ASKED IF ALL REFUNDS FOR THE TAX YEAR IN QUESTION COULD BE REVIEWED.</p> <p>A TELEPHONE CALL WAS RECEIVED FROM THE TAX REPRESENTATIVE (12/14/21). THE RESPONSE FROM BIT WAS EXPLAINED TO HIM. THE OLDEST REFUND WAS CASHED SO ONCE A COPY OF THE FRONT AND BACK OF THE CANCELLED CHECK IS RECEIVED FROM THE BANK, IT WILL BE FORWARDED FOR THE TAXPAYERS' REVIEW. THE SECOND REFUND WAS NEVER CASHED. IT HAS BEEN SENT TO THE DEPARTMENT OF TREASURY'S UNCLAIMED PROPERTY. THE REPRESENTATIVE STATED THAT HE HAS CONTACTED UNCLAIMED PROPERTY BEFORE. THE REPRESENTATIVE WENT ON TO SAY THAT THE AMOUNT OF THE FIRST REFUND IS LOWER THAN HIS RECORDS. THE REPRESENTATIVE A REFUND RECEIVED WAS RETURNED TO THE DEPARTMENT WITH A REQUEST TO HAVE THE AMOUNT BE MOVED TO THE FOLLOWING YEAR AS A CARRY OVER CREDIT. THE ADDITIONAL AMOUNT HAS BEEN ISSUED AS A REFUND IN THE PREVIOUS TAX YEAR. A FOLLOW-UP EMAIL HAS BEEN SENT TO THE BIT ASKING FOR THE AMOUNT TO BE REVIEWED.</p> <p>A COPY WAS SENT OF THE CASHED CHECK, THE DATE OF THE OTHER CHECK WAS VERIFIED WITH THE CPA AND LAST THEY WILL CONTACT UNCLAIMED PROPERTY FOR THE LAST REFUND.</p> |
| 2021-1624 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE TAXPAYER SAYS THAT THE NOTICE IS STATING THERE IS A OUTSTANDING LIABILITY FOR THE SAME AMOUNT THAT A REFUND WAS PREVIOUS ISSUED FOR. A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN WAS FILED EQUAL. A REFUND WAS ISSUED ONLY AFTER AN ADJUSTMENT WAS MADE TO ADD AN AMOUNT TO ESTIMATED PAYMENT LINE (LINE 15). A FURTHER REVIEW OF THE ACCOUNT APPEAR TO SHOW THAT THERE IS CURRENTLY A LIABILITY BECAUSE THE ESTIMATED PAYMENT HAS BEEN REVERSED.</p>  | <p>IT WAS EXPLAINED TO THE TAXPAYER THAT IT APPEARS THAT THE LIABILITY IS CORRECT. THE REFUND WAS ISSUED AFTER AN ADJUSTMENT WAS MADE TO ADD AN ESTIMATED PAYMENT AMOUNT TO THE RETURN. UPON FURTHER REVIEW, THE ESTIMATED PAYMENT APPEARS TO HAVE BEEN REVERSED. THE REVERSAL HAPPENED AFTER THE REFUND WAS ISSUED. THE TAXPAYER SAYS THAT A PAYMENT WILL BE MADE ONLINE THROUGH MYPATH. THE TAXPAYER APPEARS TO BE SEEKING NO ADDITIONAL ASSISTANCE. CLOSING CASE.</p>  |
| 2021-1625 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH A REFUND. TAXPAYER IS RECEIVING BILLING NOTICES FROM THE STATE OF NJ. TAXPAYER LIVED IN PA AND WORKED IN NJ. ADVISED NJ HAS AGREED NOT TO TAX OUR RESIDENTS. CALL NJ TO FIND OUT WHAT IS NEEDED FOR PROOF OF RESIDENCY.</p>  | <p>TAXPAYER WILL CONTACT NJ TO CONFIRM WHAT IS NEEDED FOR REFUND FROM NJ.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1626 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER DISPUTING LIABILITY. TAXPAYER MAILED CHECK. ADVISED NEED COPY OF CANCELLED CHECK FRONT AND BACK.  | FORWARDED CANCELLED CHECK TO BIT. PAYMENT FOUND AND APPLIED. ADVISED TAXPAYER WILL RECEIVE CORRECTED NOTICE.   |
| 2021-1627 | THIS OFFICE RECEIVED A PHONE CALL FROM AN IRATE TAXPAYER REQUESTING ASSISTANCE WITH THE PENALTY ASSESSED FOR 2020 TAX YEAR. TAXPAYER WAS RECOMMENDED TO STOP PAY ON A CHECK THAT TOOK LONG TO POST BY HER BANK. ADVISED TO SUBMIT A PETITION TO THE BOARD OF APPEALS.   | GAVE WEB ADDRESS FOR BOA.  |
| 2021-1628 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER CONTENDING THAT HE UPLOADED HIS RESPONSE TO A NOTICE THROUGH PATH. PER REVIEW, NO NOTICE RECEIVED TO DATE. WILL ADVISE TAXPAYER TO EMAIL TO MY ATTENTION.   | REFUND APPROVED 12/03/21, EMAILED TAXPAYER TO ADVISE.  |
| 2021-1629 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER CONTENDING THAT HE SENT A RESPONSE TO THE NOTICE VIA PATH, AND IS STILL RECEIVING ASSESSMENT NOTICE. WILL REQUEST THAT THE CORR REVIEW BE EXPEDITE.   | EMAILED CPA ADVISING TAX YEAR RESOLVED ALLOW 2-3 WEEKS FOR REFUND.   |
| 2021-1630 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO THE WAGES BEING ADJUSTED AND NOT SURE WHY. THE CPA WILL SEND ME A COPY OF THE W2S SO I CAN HAVE THEM REVIEWED.   | BDRA PROCESSED THE CORRESPONDENCE AND THE TAXPAYER RECEIVED HIS ORIGINAL REQUESTED REFUND. THE CPA HAS BEEN NOTIFIED.  |
| 2021-1631 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYERS' TAX PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. IN THE EMAIL TO THIS OFFICE, THE PREPARER SAYS THAT THE NOTICE IS ADVISING THAT THE OUT OF STATE CREDIT AMOUNT LISTED ON THE RETURN HAS BEEN REDUCE. THE PREPARER GOES ON TO SAY THAT THEIR RECORDS SHOW THAT ALL INFORMATION HAS BEEN SUBMITTED TO VERIFY THE FULL CREDIT LISTED ON THE INCOME TAX RETURN. A REVIEW OF THE NOTES ON THE SYSTEM SHOW THAT THE INCOME REPORTED IS BEING ACCEPTED BUT THE CREDIT HAS BEEN REDUCED BASED ON THE OUT OF STATE RETURN SUBMITTED WITH THE INCOME TAX RETURN. | <p>THE OUT OF STATE CREDIT IS BEING TAKEN AGAINST MR. TAXPAYER'S INCOME. MR. TAXPAYER IS A PARTNER AT A LAW FIRM AND FILES A PORTION OF THE NON-RESIDENT RETURNS BY HIMSELF AND THE OTHER RETURNS AS APART OF THE FIRM'S COMPOSITE FILING. THE CREDIT AMOUNTS THAT ARE CURRENTLY BEING DENIED ARE APART OF THE COMPOSITE FILING. CORRESPONDENCE HAS BEEN SUBMITTED THROUGH THE MYPATH SYSTEM TO THE DEPARTMENT. AN EMAIL (12/7/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND INFORMATION FOR POSSIBLE ADJUSTMENT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER RESPONSE FROM BIT, AN ADJUSTMENT HAS BEEN MADE TO ALLOW THE ORIGINALLY LISTED OUT OF STATE CREDIT AMOUNT BASED ON THE PREVIOUSLY SUBMITTED INFORMATION. THE ADJUSTMENT REVERSED THE LIABILITY. IT APPEARS THAT THERE ARE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. AN EMAIL (12/8/21) WAS RECEIVED FOR THE TAX PREPARER ASKING FOR A STATUS UPDATE. A REPLY (12/8/21) WAS SENT EXPLAINING THAT THE SUBMITTED INFORMATION HAS BE REVIEWED AND BASED ON THE INFORMATION THE TAXPAYERS ARE NOT RECEIVING THE FULL OUT OF STATE CREDIT AMOUNT. THE ACCOUNT NO LONGER AS A LIABILITY. CLOSING CASE.</p> |



From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1632 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE CPA'S CLIENT RECEIVING A NOTICE WHEN THEY SENT INFORMATION BACK TO BE REVIEWED.   | BIT REVIEWED THE INFORMATION AND THE REFUND WAS ACCEPTED. CPA HAS BEEN NOTIFIED.   |
| 2021-1633 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE INCREASE IN WAGES AND NET SALE OF PROPERTY. PER REVIEW, ADVISED TO SEND COPY OF W2S TO MY ATTENTION. ALSO, ADVISED OF TWO PA SCHEDULE D REPORTED UNDER TAXPAYER AND SPOUSE WITH TAXPAYER'S NAME ON BOTH. REPORTING ERROR? | THE 2020 PERSONAL INCOME TAX RETURN HAS BEEN ADJUSTED. ADVISED CPA A NEW BILLING NOTICE WILL BE SENT WITHIN TWO WEEKS.   |
| 2021-1635 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 REFUND.   | THE CPA OFFICE ONLY WORKS PART OF THE OC CREDIT THAT WAS CLAIMED. THE TAXPAYER WILL GET THE REST OF THE INFORMATION AND WILL CONTACT ME IF HE HAS ANY OTHER ISSUES. CLOSING THE CASE AND WILL REOPEN IF I'M CONTACTED. |
| 2021-1636 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THEIR REFUND. THE TAXPAYERS ARE NJ RESIDENTS WORKING IN PA. PER REVIEW, WE HAVE AN IMAGE OF THE AMENDED NJ RETRUN BUT WE NEED THE SCHEDULE THAT SUPPORTS LINE 43. THE TAXPAYER WILL EMAIL TO MY ATTENTION.                    | THE REFUND HAS BEEN APPROVED BUT IS BEING HELD BY THE FRAUD UNIT FOR ID QUIZ. ADVISED TAXPAYER TO CONTACT THE FRAUD UNIT, GVE PHN.   |
| 2021-1637 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE CHECK WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1638 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO HER CLIENTS REFUND NOT YET BEING PROCESSED FOR 2020.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1639 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF RESPONSE TO HC 902 RECEIVED. ADVISED CAN RESEND TO MY ATTENTION, WILL FORWARD FOR REVIEW.  | REFUND APPROVED, EMAILED TAXPAYER ADVISING TO ALLOW 10-2 WEEKS FOR DIRECT DEPOSIT.   |
| 2021-1640 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HER CLIENT NOT HAVING HIS AMENDED TAX RETURN PROCESSED YET. THE CPA WILL SEND ME THE INFORMATION AND I WILL HAVE IT EXPEDITED.   | BIT PROCESSED THE AMENDED RETURN AND THE TAXPAYER NO LONGER HAS A BALANCE DUE, THE CPA WAS CONTACTED.  |
| 2021-1641 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY FOR TAX YEAR 2020. SHOULD HAVE BEEN A CARRY OVER CREDIT TO 2020 FROM 2019. PER IMAGE, COC WAS REQUESTED BUT THROUGH DEPARTMENT ERROR REFUND WAS MAILED. ADVISED TAXPAYER CAN PAY TAX THEN REQUEST PEN/INT BE ABATED. | ADVISED TO PAY TAX THEN ABATE PEN /INT WITH BOA.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1642 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE REFUND. TAXPAYER MADE A DOUBLE PAYMENT. ADVISED WILL REQUEST AN EXPEDITE.  | REFUND IS APPROVED, ADVISED TO ALLOW 2-3 WEEKS FOR RECEIPT.   |
| 2021-1643 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO FINDING A CHECK FROM 2016 THAT THEY DID NOT CASH AND SEEING WHAT THEY CAN DO ABOUT IT.   | I TALKED TO TREASURY AND THEY STATED IT IS IN UNCLAIMED PROPERTY AND GAVE ME A NUMBER SO THE TAXPAYER CAN REACH OUT.  |
| 2021-1644 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER INQUIRING ABOUT THE STATUS OF THE REFUND REQUEST ON THE INCOME TAX RETURN. THE TAXPAYER SAYS THAT SHE PREVIOUS RECEIVED A NOTICE FROM THE DEPARTMENT REQUESTING A COPY OF THE W-2 TO VERIFY THE WAGES AND WITHHOLDINGS. THE TAXPAYER SAYS THE INFORMATION HAS BEEN SUBMITTED. A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND IS THE RESULT OF EXCESS WITHHOLDINGS WITHHELD BY THE EMPLOYER. NOTES ON THE SYSTEM SHOW THAT THE W-2 HAS BEEN RECEIVED WITH THE RETURN BEING ACCEPTED AS FILED. THE ACCOUNT AND REFUND IS CURRENTLY IN FRAUD MANAGER EVALUATION STATUS REVIEW. | IT WAS EXPLAINED THAT THE W-2 SUBMITTED HAS BEEN RECEIVED AND REVIEWED. THE RETURN IS BEING ACCEPTED AS FILE. THE SHOULD BE RECEIVED SHORTLY. AN EMAIL WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE ALERT.<br><br>THE REFUND RELEASED FROM THE FRAUD MANGER EVALUATION BEFORE AN EMAIL COULD BE SENT FROM THIS OFFICE TO THE FRAUD DETECTION AND ANALYSIS UNIT. ADDITIONALLY, NOTES ON THE SYSTEM SHOW THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1645 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT IT APPEARS THAT THE DEPARTMENT IS UNFAIRLY DENYING EXPENSES LISTED ON THE SCHEDULE C. THE CPA SAYS THAT NEITHER THE TAXPAYER NOR HE WERE EVER NOTIFIED THAT THERE WERE OUTSTANDING ISSUES WITH THE EXPENSES LISTED ON THE SCHEDULE. THE CPA FURTHER SAYS THAT THE FEDERAL IRS REVIEWED THE INCOME TAX RETURN AND ACCEPTED THE INCOME AND EXPENSES IN FULL. A REVIEW OF THE ACCOUNT SHOWS THAT THIS IS AN BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY (NOW BUREAU OF DESK REVIEW AND ANALYSIS) ACCOUNT. AFTER THE INCOME TAX RETURN WAS PROCESSED, IT WAS REVIEWED BY THE TREASURY UNIT WHO REQUESTED DOCUMENTATION TO VERIFY THE EXPENSES. THE NOTES ON THE SYSTEM STATE THAT TWO (2) ATTEMPTS WERE MADE TO CONTACT THE TAXPAYER BY TELEPHONE. A RESPONSE WAS NOT RECEIVED AND AS A RESULT THAT EXPENSES REMOVED.</p> | <p>IT WAS EXPLAINED TO THE CPA THE EXPENSES HAVE BEEN REMOVED BECAUSE TWO (2) WERE MADE TO OBTAIN THE INFORMATION AND NOTHING WAS EVER RECEIVED. IT WAS FURTHER STATED THAT THE INFORMATION COULD BE SUBMITTED TO THIS OFFICE FOR A DETERMINE AS IT WHETHER THE BUREAU OF INDIVIDUAL TAXES WOULD REVIEW THE INFORMATION. THE CPA STATED THAT THE INFORMATION WOULD BE SUBMITTED BY MAIL AND INCLUDE THE DETERMINATION MADE BY THE FEDERAL IRS. PROVIDED MAILING ADDRESS.</p> <p>THE INFORMATION WAS RECEIVED BY MAIL ((12/3/21). AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE CORRESPONDENCE AND ACCOUNT AS IT APPEARS BIT IS THE AREA THAT LAST REVIEWED THE ACCOUNT.</p> <p>AN EMAIL (12/8/21) IS BEING SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE NOTES ON THE SYSTEM, THE INFORMATION SUBMITTED HAS BEEN DEEMED SUFFICIENT TO VERIFY THE EXPENSES THAT WERE BEING QUESTIONED. AS A RESULT BOTH THE SCHEDULE C AND INCOME TAX RETURN HAVE BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURES. THE LIABILITY HAS ALSO BEEN REVERSED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THE CPA WILL NEED TO BE NOTIFIED OF THE ADJUSTMENT TO THE ACCOUNT.</p> <p>A TELEPHONE CALL (12/16/21) HAS BEEN PLACED OUT TO THE CPA. IT WAS EXPLAINED THAT THE INFORMATION SUBMITTED HAS BEEN REVIEWED AND ACCEPTED AS SUFFICIENT DOCUMENTATION. AS A RESULT, THE SCHEDULE C EXPENSES HAVE BEEN APPLIED BACK TO THE RETURN. A NOTICE HAS BEEN SENT BY THE DEPARTMENT AND SHOULD BE RECEIVED SHORTLY BY THE TAXPAYER. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1646 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE DEPARTMENT IS NOT GIVING CREDIT FOR THE ESTIMATED PAYMENTS REMITTED BY HIS SPOUSE, MRS. TAXPAYER. MR. TAXPAYER SAYS THAT MRS. TAXPAYER REMITS THE PAYMENTS BECAUSE SHE IS SELF-EMPLOYED. MR. TAXPAYER FURTHER STATES THAT A PREVIOUS NOTICE WAS SENT. IN RESPONSE TO THE FIRST NOTICE, A COPY OF THE CANCELLED CHECKS WERE SENT FOR REVIEW. THE CANCELLED CHECKS HAVE BEEN IMAGED TO THE SYSTEM. HOWEVER IT DOES NOT APPEAR THAT THE CHECKS HAVE BEEN REVIEWED. A FURTHER REVIEW OF THE ACCOUNT SHOWS THAT THE PAYMENTS HAVE BEEN CREDITED TO MRS. TAXPAYER'S ACCOUNT.</p> | <p>IT WAS EXPLAINED TO MR. TAXPAYER THAT WHILE THE CANCELLED CHECKS HAVE BEEN RECEIVED, THE CHECKS ARE AWAITING REVIEW. IT WAS FURTHER EXPLAINED THAT A REVIEW BY THIS OFFICE SHOWS THAT THE PAYMENT HAVE BEEN CREDITED TO HIS SPOUSE'S ACCOUNT. MR. TAXPAYER STATED THAT THE PAYMENTS HAVE BEEN REMITTED IN A SIMILAR WAY IN PREVIOUS TAX YEAR WITH NO ISSUE. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT.</p> <p>AN EMAIL TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT ON (12/8/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE ESTIMATED PAYMENTS HAVE BEEN TRANSFERRED FROM UNDER THE SPOUSE'S ACCOUNT TO THE JOINT ACCOUNT UNDER MR. TAXPAYER. THE TAXPAYERS CALCULATED AN OVERPAYMENT AND REQUESTED THE AMOUNT TO MOVE FORWARD TO THE FOLLOWING TAX YEAR AS CREDIT. THE CREDIT HAS PROCESSED. THE TAXPAYERS ARE RECEIVING A SMALL REFUND THAT IS INTEREST. INTEREST CAN NOT BE CARRIED FORWARDED TO THE YEAR. IT MUST BE REFUNDED. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE.</p> |
| 2021-1647 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISATANCE WITH HIS REFUND. ACCORDING TO THE TAXPAYER HE DOES NOT HAVE CURRENT ORDERS. ADVISED THE LAST ORDERS ON FILE WERE 2007.</p>   | <p>THE RETURN WAS ACCEPTED AS ORIGINALLY FILED.</p>   |
| 2021-1648 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY FOR CORP TAX.</p>   | <p>TAXPAYER WAS CONTACTED DIRECTLY BY CORP TAX.</p>   |
| 2021-1649 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S CPA REGARDING THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE CPA SAYS THAT THE REFUND IS BEING REQUESTED UNDER THE RECIPROCITY RULES BETWEEN NJ &amp; PA. THE CPA GOES ON TO SAY THAT A COPY OF THE NJ RETURN HAS BEEN SUBMITTED TO VERIFY THAT THE TAXPAYER IS A NJ RESIDENT AND REPORTED THE PA INCOME TO THAT STATE. A REVIEW OF THE ACCOUNT SHOWS THAT THE INFORMATION HAS BEEN RECEIVED BUT IS AWAIT REVIEW. ADDITIONALLY, A LIABILITY IS SHOWING BECAUSE THE INITIAL EXAMINER ADDED THE PA WAGES TO THE RETURN.</p>   | <p>IT WAS EXPLAINED TO THE CPA THAT THE NJ RETURN HAS BEEN RECEIVED BUT IS AWAITING REVIEW. AN EMAIL WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION.</p> <p>AN EMAIL TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT ON (12/8/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE INCOME HAS BEEN REMOVED THE RETURN AND THE ORIGINALLY REQUESTED REFUND WILL NOW BE ISSUED TO THE TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSED CASE.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1650 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO A NOTICE THEY RECEIVED IN REGARDS TO EUP. THE CPA WILL SEND ME A COPY OF THE 1630 TO BE REVIEWED.  | I SET THE CPA UP WITH AN EUP SPECIALIST WHO EXPLAINED THE PENALTY AND WENT THROUGH THE 1630 WITH THE CPA.                                      |
| 2021-1651 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO REVENUE MARKING LINE 4 AS A POSITIVE WHEN THE RETURN STATED IT WAS A NEGATIVE AMOUNT.   | BIT MADE THE ADJUSTMENT AND THE TAXPAYER WAS NOTIFIED OF THE REFUND THAT WILL BE SENT IN THE NEXT COUPLE WEEKS.                                |
| 2021-1652 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY DUE, TAXPAYER HAS COPY IF CANCELLED CHECK, ADVISED TO EMAIL TO MY ATTENTION WILL FWD TO BIT FOR REVIEW.                                 | CHECK HAS BEEN APPLIED TO THE CORRECT TAX YEAR. ADVISED TAXPAYER THERE IS STILL AMOUNT DUE FOR EUP. BILL NOTICE WILL BE SENT WITHIN TWO WEEKS. |
| 2021-1653 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE BALANCE. ADVISED TWO SCHEDULE DS REPORTED. TAXPAYER CONTENDS THAT THERE SHOULD ONLY BE ONE. ADVISED TO EMAIL ME A COPY OF THE CORRECT SCHEDULE D. | LIABILITY HAS BEEN REMOVED AND THE REFUND HAS BEEN APPROVED.   |
| 2021-1654 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER REQUESTING ASSISTANCE WITH THE IRS. WILL EMAIL TAXPAYER BACK WITH INFORMATION TO CONTACT THE IRS ADVOCATE.   | SENT EMAIL TO THE TAXPAYER ADVISING TO CONTACT THE IRS ADVOCATE UNIT.  |
| 2021-1655 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY FOR TAX YEAR 2017. WILL FORWARD TO REALTY TRANSFER FOR RESOLUTION.  | THE TAXPAYER WAS CONTACTED BY REALTY TRANSFER TAX.   |
| 2021-1656 | THIS OFFICE RECEIVED A PHONE CALL FORM THE CPA QUESTIONING THE LIABILITY. ADVISED TO SEND COPY OF W2 TO MY ATTENTION TO CONFIRM WITHHOLDINGS.   | RETURN ACCEPTED AS FILED. ADVISED TAXPAYER MUST CONTACT THE FRAUD UNIT FOR ID VERIFICATION.  |
| 2021-1657 | THIS OFFICE RECEIVED RECEIVED A PHONE CALL FROM THE TAXPAYER INQUIRING ABOUT HER AMD IRS RETURN, WILL CALL TO ADVISE MUST CONTACT THE IRS.  | CALLBACK TO TAXPAYER ADVISING TO CALL IRS ADVOCATE LINE.   |
| 2021-1658 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE PEN / INT AND TAX DUE. ADVISED LOWERED EST PAYS. ADVISED CANS SUBMIT A PETITION FOR THE PENALTY, GVE WEB ADDR AND PHONE TO BOA.                   | TAXPAYER WILL FILE WITH BOA  |
| 2021-1659 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. THE TAXPAYER IS ON LONG TERM DISABILITY THROUGH THE PA COMMONWEALTH. ADVISED TO SEND W2 FOR REVIEW. ACT 632?                           | REFUND APPROVED. LVM ADVISING TO ALLOW 3 WEEKS FOR DIRECT DEPOSIT.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1660 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF THE 1099S WERE RECEIVED SENT IN AUG 2021. ADVISED NO RECORD CAN EMAIL TO MY ATTENTION WILL FORWARD TO BIT.   | RETURN ADJUSTED TO ORIGINAL FIGURES. ADVISED TAXPAYER MUST CONTACT THE FRAUD INVESTIGATIONS UNIT FOR ID VERIFICATION.   |
| 2021-1661 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S CPA IN RESPONSE TO A TWO (2) REFUND CHECKS RECEIVED FROM THE DEPARTMENT. THE CPA SAYS THAT THE TAXPAYERS WERE NOT EXPECTING A REFUND. WHILE OVERPAYMENTS HAVE BEEN CALCULATED ON THE INCOME TAX RETURN, THE OVERPAYMENTS HAVE BEEN ASKED TO BE MOVED TO THE SUBSEQUENT TAX YEAR AS A CARRY OVER CREDIT. THE CPA FURTHER SAYS THAT THE LARGER REFUND AMOUNT APPEARS TO BE THE CARRY OVER CREDIT AMOUNT COMING FROM THE PREVIOUS YEAR. THERE IS A NOTE ON THE SYSTEM STATING THAT THE CARRY OVER CREDIT BECAUSE THE PREVIOUS YEAR'S RETURN WAS NOTE ON FILE AT THE TIME THAT THE YEAR IN QUESTION WAS PROCESSED. IT APPEARS THAT THE WAS RECEIVED BUT NOT PROCESSED. IT IS UNKNOWN WHY THE OVERPAYMENT WAS ISSUED AS A REFUND. | A REVIEW OF THE ACCOUNT SHOWS THAT THE FIRST REFUND IS INTEREST ISSUED BASED ON THE DEPARTMENT'S FAILURE TO TIMELY PROCESS THAT YEAR'S RETURN. IT IS UNKNOWN AND UNSURE WHY THE CARRY OVER CREDIT COMING FROM THE PREVIOUS YEAR WAS ISSUED AS A REFUND. AN EMAIL (11/30/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT. A TELEPHONE AND VOICEMAIL (11/29/21) WAS RECEIVED FROM THE CPA. IT WAS EXPLAINED THAT EMAIL HAS BEEN SENT ASKING FOR THE ACCOUNT O BE REVIEW. A RESPONSE HAS NOT BEEN RECEIVED.<br><br>A FOLLOW-UP EMAIL (12/8/21) HAS BEEN SENT TO BIT ASKING WHETHER SOMEONE WAS ABLE TO REVIEW THE ISSUE. THIS OFFICE WILL AWAIT A REPLY.<br><br>A TELEPHONE CALL (12/16/21) WAS RECEIVED FROM THE CPA INQUIRING ABOUT THE STATUS OF THE ACCOUNT. PLEASE SEE ALL PREVIOUS NOTES. IT WAS ADVISED THAT STOP PAY WAS PLACED ON THE PAYMENT AND TAX YEAR IN QUESTION HAS BEEN PROCESSED TO THE PRESENT. THE CARRY OVER CREDIT AMOUNT WAS GIVEN TO THE CPA. THERE APPEARS TO BE NO OTHER ADJUSTMENT NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-1662 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF THE CORRESPONDENCE HAS BEEN RECEIVED. ADVISED WILL REQUEST EXPEDITE.  | REFUND APPROVED AS CARRY FORWARD CREDIT.  |
| 2021-1663 | THIS OFFICE RECEIVED A PHONE CALL FORM THE CPA QUESTIONING THE LIABILITY FOR 2019 AND 2020. CPA WILL SEND REV-1630 TO DISPUTE PENALTY FOR 2019 AND EMAIL AUTHORIZING PAYMENT TO BE APPLIED FROM 2021 TO 2020 THAT WAS MADE IN ERROR ELECTRONICALLY.  | THE ACCOUNT HAS BEEN ADJUSTED, NO BALANCE DUE.  |
| 2021-1664 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER CONTENDING THAT THE TAX WAS PAID. ADVISED CAN EMAIL THE FRONT AND BACK OF THE CHECK TO MY ATTENTION.   | PAYMENT LOCATE NO LIABILITY DUE. SPOKE TO MRS. TO ADVISE.   |
| 2021-1665 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. ADVISED FILED MFJ RETURN IN ERROR. SHOULD HAVE FILED MFS. ADVISED CAN AMEND RETURNS AND ATTACHED VA RETURN FOR SPOUSE PROVING RESIDENCY ALONG WITH MFS RETURN FOR ACTIVE DUTY TAXPAYER TO MY ATTENTION. WILL FORWARD TO BIT FOR REVIEW.   | LIABILITY REMOVED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1666 | THIS OFFICE RECEIVED A [HONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH CORRESPONDENCE SENT TO THE DEPT. ADVISE CORR RECEIVED WILL REQUEST AN EXPEDITE.   | EMAILED CPA ADVISING REFUND APPROVED.  |
| 2021-1667 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER THAT THEY ARE UNABLE TO MAKE A PAYMENT VIA MY PATH. WILL HAVE MY PATH REPRESENTATIVE CALL THE TAXPAYER. | MY PATH REPRESENTATIVE CONTACTED THE TAXPAYER DIRECTLY.  |
| 2021-1668 | THIS OFFICE RECEIVED A PHONE CALL FORM THE CPA QUESTIONING WHAT NAP CERT CLAIM FORM IS NEEDED. WILL HAVE BIT CALL CPA WITH INFO.                            | BIT CALLED CPA TO ADVISE OF WHAT IS NEEDED.  |
| 2021-1669 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS 2020 REFUND.  | BIT PROCESSED THE CORRESPONDENCE AND REFUND, THE CPA HAS BEEN NOTIFIED IT WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1670 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO FEELING THE EUP THAT WAS DUE WAS NOT CORRECTLY CALCULATED.   | A BIT EXAMINER IS GOING TO REACH OUT TO THE CPA BEFORE THEY MAKE ANY ADJUSTMENTS BECAUSE THEY HAD A COUPLE QUESTIONS. CLOSING OUT THE CASE.  |
| 2021-1671 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HER CLIENTS CORRESPONDENCE NOT YET BEING REVIEWED AND RECEIVING ANOTHER NOTICE.                | BIT REVIEWED THE RETURN AND A REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS TO WHICH THE CPA WAS NOTIFIED.  |
| 2021-1672 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO HER CLIENT'S 2019 CORRESPONDENCE AND 2020 REFUND NOT YET BEING PROCESSED.                            | BIT PROCESSED BOTH 2019 AND 2020 AND BOTH REFUNDS WERE ACCEPTED, THE CPA WAS NOTIFIED.   |
| 2021-1673 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A MISSING PAYMENT THAT WAS NOT APPLIED TO THE TAXPAYERS ACCOUNT.  | TP SENT A COPY OF THE FRONT AND BACK OF THE CHECK WHICH BIT LOCATED. TAXPAYER WAS NOTIFIED IT WAS FOUND AND THERE IS A SMALL EUP BALANCE.  |
| 2021-1674 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO BEING DOUBLE TAXED BY BOTH PA AND NJ.   | I HAD MULTIPLE CONVERSATIONS WITH THE TAXPAYER AND CPA AND EXPLAINED TO THEM THAT PA WAS RIGHT IN RAISING THE WAGES AS A PA RESIDENT THAT WERE EARNED IN NJ. THEY BOTH NOW UNDERSTAND THEY NEED TO FILE AN AMENDED RETURN IN NJ TO GET THE REFUND WHICH WILL THEN PAY THE BALANCE IN PA. |
| 2021-1675 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO NOT ALL THE WITHHOLDING BEING ACCOUNTED FOR ON THEIR TAX RETURN.                                   | BIT REVIEWED THE W2 AND REFUNDED THE ADDITIONAL WITHHOLDING. THE CPA HAS BEEN NOTIFIED.  |
| 2021-1676 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO A COUPLE THAT IS BOTH NOW DECEASED AND THE BALANCE THEY NOW HAVE.                                    | BOTH RETURNS ARE ON THE SYSTEM BUT THERE IS A BALANCE BECAUSE THE ESTIMATED PAYMENTS CLAIMED IN 2019 WERE NEVER MADE WHICH AFFECTED THE CARRY OVER CREDIT FOR TAX YEAR 2020. THE CPA HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1677 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HER CLIENT NOT YET RECEIVING HIS REFUND.   | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.  |
| 2021-1678 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO STILL WAITING FOR HIS 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.  |
| 2021-1679 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A NOTICE BUT THE COC FROM 2019 WAS NOT APPLIED.   | BIT REPROCESSED THE ACCOUNT AND THE REQUESTED AMOUNT OF COC TO 2021 IS NOW THERE. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1680 | THIS OFFICE RECEIVED AN EMAIL WITH CORRESPONDENCE IN REGARDS TO LINE 3 BEING ADJUSTED ON THE CPA'S CLIENTS TAX RETURN.  | BIT ADJUSTED IT BACK TO THE ORIGINAL AMOUNT REQUESTED PER THE CORRESPONDENCE AND THE CPA WAS NOTIFIED THE CLAIMED COC IS NOW IN 2021.   |
| 2021-1681 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A CORP TAX BALANCE DUE.  | THE CARRYOVER CREDIT THE CPA INQUIRED ABOUT WAS ACTUALLY REFUNDED AS REQUESTED ON THE TAX RETURN. THE CPA HAS BEEN NOTIFIED.  |
| 2021-1682 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER WITH CORRESPONDENCE IN REGARDS TO HER TAX RETURN BEING ADJUSTED.  | BIT PROCESSED THE CORRESPONDENCE AND THE CPA WAS NOTIFIED THE REFUND WAS ACCEPTED AND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.   |
| 2021-1683 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO NOT YET HAVING AN ESTATE RETURN PROCESSED.   | BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1685 | THIS OFFICE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, BY EMAIL FROM THE CPA. IN THE REV-556, THE CPA SAYS THAT THE PA-41 FIDUCIARY TAX RETURNS WERE TIMELY FILED AND ACCEPTED BY THE DEPARTMENT. THE CPA FURTHER SAYS THAT LIABILITIES WERE CALCULATED ON THE RETURNS SO PAYMENT WAS REMITTED BY CHECK. THREE SEPARATE NOTICES HAVE BEEN RECEIVED FROM THE DEPARTMENT ADVISING OF OUTSTANDING LIABILITIES. EACH NOTICE HAS BEEN RESPONDED TO BY SUBMITTING COPIES OF THE CANCELLED CHECKS. THE PAYMENTS HAVE BEEN LOCATED. THE DEPARTMENT HAS BEGUN USING A NEW PROCESSING SYSTEM. AT PART OF THE CONVERSION PROCESS, IT APPEARS THAT A DUPLICATE FIDUCIARY ACCOUNT WAS CREATED. | <p>AN EMAIL REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW AND ADJUST THE ACCOUNT ACCORDINGLY.</p> <p>AN EMAIL TO THE BUREAU OF INDIVIDUAL TAXES IS BEING SENT ON (12/8/21). THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE TWO SEPARATE ACCOUNT HAVE BEEN MERGED INTO ONE. THERE IS A REMINING AMOUNT DUE WHICH IS ESTIMATED UNDERPAYMENT PENALTY. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THE CPA WILL NEED TO BE ADVISED OF THE ADJUSTMENTS MADE TO THE ACCOUNT.</p> <p>THIS CASE IS BEING CLOSED AS BIT HAS PROCESSED UPDATED NOTICES TO BE SENT TO THE TRUST EXPLAINING THAT THERE IS AN OUTSTANDING LIABILITY WHICH IS ESTIMATED UNDERPAYMENT PENALTY. A SUMMARY OF ACCOUNT IS BEING PROVIDED WITH THE UPDATED NOTICES.</p> |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1686 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA STATING THE CLIENT IS UPSET THAT THE DEPARTMENT SENT A NOTICE.  | EMAILED CPA ADVISING 2020 REFUND APPROVED ALLOW 3-4 WEEKS.  |
| 2021-1687 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA WITH A COPY OF THE FRONT AND BACK OF THE CANCELLED CHECK TO SEE IF BIT CAN LOCATE THE MISSING PAYMENT.  | BIT LOCATED THE PAYMENT AND THE ACCOUNT NO LONGER HAS A BALANCE DUE. THE CPA HAS BEEN NOTIFIED.   |
| 2021-1688 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF THE CORRESPONDENCE WAS RECEIVED. ADVISED WILL REQUEST AN EXPEDITE.   | CPA STATED THAT SPOUSE WAS PART YEAR RESIDENT. ADVISED TO FILE AMENDED RETURN. 2 SEPERATE RETURNS. TP WOULD BE RESIDENT , THEN SPOUSE CAN BE FILED AS PART YEAR. CPA WILL FILE ELECTRONICALLY.  |
| 2021-1689 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO CORRESPONDENCE PREVIOUSLY SENT IN BUT THE TAXPAYER RECEIVED ANOTHER NOTICE WITHOUT IT BEING REVIEWED.   | BIT REVIEWED THE CORRESPONDENCE AND ADJUSTED THE RETURN BACK TO THE ORIGINAL. THE CPA HAS BEEN NOTIFIED.  |
| 2021-1690 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO CORRESPONDENCE CONCERNING THE ADJUSTMENT TO THE OUT OF STATE CREDIT.  | BIT REVIEWED THE CORRESPONDENCE AND THE REQUESTED CARRY OVER CREDIT IS NOW IN 2021. THE CPA HAS BEEN NOTIFIED.  |
| 2021-1691 | THIS OFFICE RECEIVE HAS RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA INTERFACE. MRS. TAXPAYER WRITES THAT ASSISTANCE IS NEEDED IN OBTAINING THE REFUNDED REQUESTED ON THE INCOME TAX RETURN. A REVIEW OF THE TAXPAYERS ACCOUNT SHOWS THAT MRS. TAXPAYER IS THE TAXPAYER WHO HAD PA TAXES WITHHELD AGAINST HER INCOME. THE EXAMINER WHO REVIEWED THE REFUND REQUEST ASKED FOR A COPY OF THE NJ RESIDENT RETURN BE SUBMITTED TO DEPARTMENT. THE RETURN HAS RECENTLY BEEN SUBMITTED AND IS AWAITING REVIEW. THE SAME INFORMATION HAS BEEN SUBMITTED TO THIS OFFICE WITH THE REV-556. | AN EMAIL (12/8/21) HAS BEEN TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN ADJUSTED TO REMOVE THE PA SOURCED WAGES. AS A RESULT, THE REQUESTED REFUND SHOULD NOW BE ISSUED TO THE TAXPAYERS. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYERS.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSED CASE. |
| 2021-1692 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE ASSESSMENT NOTICE RECEIVED. PER REVIEW, PAYMENTS WERE TRANSFERRED FROM THE DECEASED SPOUSE TO THE TAXPAYER ON 11/10/21. ADVISED WILL HAVE CORRECTED NOTICE SENT.   | FWD REQUEST TO KB TO HAVE NEW NOTICE GENERATED.   |
| 2021-1693 | THIS OFFICE RECEIVED THE REV-556 FROM THE TRUSTEE QUESTIONING IF THE PAYMENTS WERE RECEIVED. THE CPA IS RECEIVING BILLING NOTICES. WILL REVIEW THEN CALL BACK WITH FINDINGS.   | EMAILED CPA ADVISING THAT THE PAYMENTS HAVE BEEN PROPERLY APPLIED TO EACH TAX YEAR. ESTIMATED UNDER PAYMENT PENALTIES STILL EXIST FOR EACH TAX YEAR BECAUSE NO QUARTERLY PAYMENT WERE MADE.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1694 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA WITH CORRESPONDENCE IN REGARDS TO ADJUSTMENTS FOR TAX YEARS 2017-2020.   | I SET THE CPA UP WITH A PIT SPECIALIST WHO WILL WORK WITH HIM THROUGH ALL THE TAX YEARS AS ADDITIONAL INFORMATION IS NEEDED.  |
| 2021-1696 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HIS CLIENT RECEIVING A REFUND CHECK WHEN THEY ASKED FOR THE MONEY TO BE CARRIED FORWARD TO 2021. I WILL HAVE A STOP PAY COMPLETED AND MOVE THE MONEY FORWARD.  | BIT CORRECTED THE MISTAKE AND NOW THE CORRECT CARRY OVER CREDIT IS IN 2021. THE CPA HAS BEEN NOTIFIED THERE WILL ALSO BE SMALLER CHECK BECAUSE OF INTEREST.   |
| 2021-1698 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA RQUESTING ASSISTANCE WITH CORP TAX. WILL FWD TO CORP TAX FOR RESOLUTION.   | INQUIRY WAS HANDLED DIRECTLY BY CORP. TAX.  |
| 2021-1699 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM A REPRESENTATIVE OF THE ENTITY REGARDING THE PENALTIES THAT ARE CLAIMED TO BE UNFAIRLY ASSESSED THE ENTITY. THE REPRESENTATIVE SAYS THAT A NOTICE WAS PREVIOUSLY RECEIVED FROM THE DEPARTMENT EXPLAINED THAT THE FREQUENCY AT WHICH THE PA-1 SALES TAX RETURN AND TAX PAYMENTS MUST BE SUBMITTED. THE REPRESENTATIVE SAYS THAT SHE BELIEVES THAT THE RETURNS AND PAYMENTS ARE BEING FILED IN ACCORDANCE WITH THE NEW GUIDELINES. THE REPRESENTATIVE FURTHER BELIEVES THAT THE NOTICE IS CONTRADICTORY. THIS OFFICE IS UNABLE TO DETERMINE IF THE RETURNS AND PAYMENTS ARE IN ACCORDANCE WITH THE GUIDELINES BECAUSE OTRA DOES NOT ACCESS TO THE SALES TAX INFORMATION. | AN EMAIL (12/2/21) HAS BEEN SENT TO THE BUREAU OF ENFORCEMENT AND TAXPAYER ASSISTANCE ASKING FOR SOMEONE TO REVIEW THE REPRESENTATIVE'S CLAIMS. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE RECEIVED FROM BETA, MANAGER WILL HAVE SOMEONE CONTACT THE INDIVIDUAL. THERE APPEARS TO BE NO OTHER ASSISTANCE THAT CAN BE PROVIDED. CLOSING CASE. |
| 2021-1700 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE REQUEST IN REGARDS TO WHAT THE OPTIONS WERE FOR THE CURRENT BALANCE DUE.   | AFTER DISCUSSION OF WHETHER TO GET ON A PAYMENT PLAN OR PAY THE FULL BALANCE DUE, THE TAXPAYER IS ELECTING TO PAY THE BALANCE DUE. I GAVE THE TAXPAYER ALL THE OPTIONS IN ORDER TO DO SO.   |
| 2021-1701 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO RECEIVING A BUSINESS TAX REFUND AND NOT KNOWING WHAT IT WAS FOR.  | A BUSINESS TAX MANAGER RESEARCHED THE PAYMENT AND LET ME KNOW THE QUARTER FOR SALES TAX, WHICH I THEN RELAYED TO THE CPA.   |
| 2021-1702 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE CORRESPONDENCE SENT TO DISPUTE THE LIABILITY. WILL REQUEST CORR BE RECEIVED.   | ADVISED CPA REFUND APPROVED 12/15, ALLOW 2-3 WEEKS. LVM   |
| 2021-1703 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO A STATUS UPDATE OF HER AMENDED RETURN.  | THE RETURN WAS NOT ON FILE SO THE TAXPAYER SENT IT TO ME AGAIN VIA EMAIL.<br><br>BIT PROCESSED THE AMENDED RETURN AND THE TAXPAYER WAS NOTIFIED THE REFUND WILL COME IN THE NEXT COUPLE WEEKS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1704 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYERS' CPA IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE CPA SAYS THAT THE NOTICE ADVISES THAT AN ADJUSTMENT HAS BEEN MADE TO THE INCOME TAX RETURN AND AS A RESULT OF THE ADJUSTMENT, THE REQUEST REFUND IS NOT BEING ISSUED. A REVIEW OF THE ACCOUNT SHOWS THAT THE RETURN HAS BEEN FILED REQUESTING A REFUND OF THE PA WITHHOLDINGS. NOTES ON THE SYSTEM SHOW THAT THE REFUND REQUEST IS BEING DENIED BECAUSE THE WAGE INFORMATION IN THE W-2 REPOSITORY SHOWS A PA ADDRESS. THE WAGES HAVE BEEN ADDED TO THE RETURN TO CREATE AN EQUAL RETURN.</p> | <p>THE CPA WENT ON TO STATE THAT MR. TAXPAYER IS MD RESIDENT AFTER EXPLAINING THAT THE REFUND IS BEING DENIED BECAUSE A PA ADDRESS IS LISTED ON THE DEPARTMENT'S WAGE REPOSITORY. THE ADDRESS IS BEING USED BECAUSE MR. TAXPAYER MAINTAINS AN PA APARTMENT DUE TO HE WORKING IN THE STATE. IT WAS ASKED THAT A COPY OF THE MD RESIDENT RETURN AND MD ISSUED ID BE SUBMITTED FOR REVIEW. THE INFORMATION HAS BEEN RECEIVED BY EMAIL.</p> <p>AN EMAIL (12/7/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION.</p> <p>PER THE RESPONSE FROM THE BIT, THE INFORMATION SUBMITTED MAKES IT MORE REASONABLE THAN NOT TO BELIEVE THAT THAT MR. TAXPAYER IS A MD AND NOT PA RESIDENT. AS A RESULT, THE INCOME HAS BEEN REMOVED FROM THE RETURN AND THE ORIGINALLY REQUESTED REFUND SHOULD NOW BEEN ISSUED AS REQUESTED. AN EMAIL (12/6/21) HAS BEEN RECEIVED FROM THE CPA ASKING FOR A STATUS UPDATE. THE EMAIL TO THE CPA IS BEING SENT (12/8/21). THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REVIEW HAS BEEN ISSUED TO THE TAXPAYERS.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT AFTER PROCESSING IT MOVED INTO A FRAUD MANGER EVALUATION ALERT. AN EMAIL (12/12/21) HAS BEEN SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE ALERT. THIS OFFICE WILL AWAIT A REPLY. ADDITIONALLY, AN EMAIL (12/8/21) WAS RECEIVED FROM THE CPA SEEKING A STATUS UPDATE. A REPLY (12/8/21) WAS SENT. IT WAS EXPLAINED THAT THE SUBMITTED INFORMATION HAS BEEN REVIEWED AND AN ADJUSTMENT MADE TO THE ACCOUNT. THE REQUEST REFUND WILL BE ISSUED AND SHOULD BE RECEIVED SHORTLY.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSED CASE.</p> |
| 2021-1705 | <p>THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A 1099 THAT WAS TAXED AND THEY FEEL IT SHOULD NOT HAVE BEEN.</p>   | <p>BIT ADJUSTED THE INCOME BACK TO THE ORIGINAL AND THE CPA HAS BEEN NOTIFIED THE REFUND WILL BE SENT VIA CHECK IN THE NEXT COUPLE WEEKS.</p>   |
| 2021-1706 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT RECEIVING HIS 2019 OR 2020 REFUND.</p>   | <p>BIT PROCESSED BOTH RETURNS AND THE TAXPAYER WAS NOTIFIED THE INCOME WAS ACCEPTED AS FILED HOWEVER THEY DO NOT QUALIFY FOR TAX FORGIVENESS BECAUSE MILITARY INCOME IS TAXABLE FOR THAT.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1707 | <p>THIS OFFICE RECEIVED A REV-556, TAXPAYER REQUEST FOR ASSISTANCE, THROUGH THE OTRA FROM THE TAXPAYER THROUGH THE OTRA INTERFACE. IN THE REV-556, THE TAXPAYER SAYS THE FOLLOWING:" I HAVE BEEN TRYING TO GET A LETTER I RECEIVED AND RESPONDED TO, TO BE REVIEWED BY THE PA DEPT OF REVENUE. THE FIRST LETTER I RECEIVED ON THIS ISSUE WAS SENT ON 06/02/2021. I HAVE NOT BEEN ABLE TO RESOLVE THIS USING THE STANDARD COMMUNICATION THAT WAS SUGGESTED IN THE LETTER. I INITIALLY FORGOT TO SUBMIT MY W2 WITH TAX RETURN FILING. UPON RECEIVING THE LETTER, I IMMEDIATELY SUBMITTED MY W2 BUT HAVE NOT BEEN ABLE TO RESOLVE THIS". A REVIEW OF THE ACCOUNT SHOWS THAT THE INCOME TAX RETURN WAS FILED REQUESTING A REFUND AFTER CLAIMING UNREIMBURSED EMPLOYEE EXPENSES. THE EXAMINER OF THE RETURN REQUESTED A COPY OF THE W-2 TO VERIFY THE WAGES. WHILE THE W-2 WAS REQUEST, THE EXAMINER REMOVED THE WITHHOLDINGS CREATING A LIABILITY.</p> | <p>AN EMAIL (12/8/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE WITHHOLDINGS HAVE BEEN PLACED BACK ON THE RETURN BASED ON THE INFORMATION SUBMITTED TO THE DEPARTMENT. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE.</p>   |
| 2021-1708 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF THE CORRESPONDENCE SENT 08/20 WAS RECEIVED. PER REVIEW, NO RECORD OF CORR BEING POSTED, ADVISED CPA TO SEND TO MY ATTN, WILL FWD TO BIT FOR REVIEW.</p>   | <p>ADVISED CPA LIABILITY RESOLVED AND REFUND APPROVED.</p>   |
| 2021-1709 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM MRS TP QUESTIONING IF THE REFUND HAS BEEN APPROVED. THE TP IS ACTIVE DUTY. ADVSD TO SEND MIL ORDERS AND W2 TO MY ATTENTION. WILL FORWARD FOR REVIEW.</p>   | <p>LVM REFUND HAS BEEN APPROVED.</p>   |
| 2021-1710 | <p>THIS OFFICE RECEIVED AN EMAIL FROM MR. TAXPAYER SEEKING ASSISTANCE IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. IN THE EMAIL, MR. TAXPAYER SAYS THAT THE NOTICE IS ADVISING OF AN OUTSTANDING LIABILITY. MR. TAXPAYER BELIEVES THAT THE NOTICE IS INCORRECT BECAUSE AN ELECTRONIC PAYMENT WAS MADE THROUGH THE DEPARTMENT'S WEBSITE. THIS OFFICE COULD NOT LOCATE THE PAYMENT AFTER REVIEWING THE ACCOUNT. MR. TAXPAYER WILL NEED TO PROVIDE THE OFFICE WITH IDENTIFYING INFORMATION FOR THIS ISSUE TO BE REVIEWED FURTHER.</p>  | <p>AN EMAIL REPLY (12/3/21) HAS BEEN SENT TO MR. TAXPAYER EXPLAINING THAT ADDITIONAL INFORMATION IS NEEDED TO CONTINUE REVIEWING THE PAYMENT. MR. TAXPAYER RESPONDED WITH THE PAYMENT'S CONFIRMATION NUMBER AND THE DATE THAT IT WAS MADE.</p> <p>THE PAYMENT INFORMATION WAS TO THE BUREAU OF INDIVIDUAL TAXES BY EMAIL (12/9/21). UPON REVIEW, IT WAS DETERMINED THAT MR. TAXPAYER CREDITED THE PAYMENT TO THE FOLLOWING TAX YEAR AS AN ESTIMATED PAYMENT. BIT HAS TRANSFERRED THE PAYMENT TO THE YEAR THAT IT WAS MEANT FOR. THE PAYMENT HAS SATISFIED THE LIABILITY SHOWING ON THE ACCOUNT. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. MR. TAXPAYER SHOULD BE NOTIFIED OF THE STATUS OF THE ACCOUNT. AN EMAIL (12/12/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING THAT THE PAYMENT HAS BEEN LOCATED AND ADJUSTED ACCORDINGLY. CLOSING CASE.</p> |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1711 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S TAX PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE PREPARER SAYS THAT THE CARRY OVER CREDIT AMOUNT LISTED ON THE NOTICE IS LESS THAN THE AMOUNT THAN WHAT HIS RECORDS. THE PREPARER GOES ON TO SAY THAT HE MAINTAINS AN EXCEL SPREADSHEET OF THE CREDITS CALCULATED BY HE AND THE TAX FIRM. FURTHER THE TAX PREPARER SAYS, THAT HE PREVIOUSLY CONTACTED THE DEPARTMENT REGARDING DISCREPANCIES BETWEEN AMOUNTS CALCULATED BY THE DEPARTMENT AND INCOME LISTED ON THE INCOME TAX RETURN. A REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE DIFFERENCE IN CARRY OVER CREDITS IS PENALTIES AND ADJUSTMENTS TO INCREASE THE TAXABLE INCOME.</p>   | <p>IT WAS AGREED THAT THE K-1 SUMMARY SPREADSHEETS WOULD BE FORWARDED TO THE TAX PREPARER FOR REVIEW. THE SUMMARY SPREADSHEETS HAVE BEEN SENT TO THE TAX PREPARER BY EMAIL (12/3/21).</p> <p>THIS CASE IS BEING ADMINISTRATIVELY CLOSED. THERE IS NO RECORD OF THE TAX PREPARER SUBMITTING AN ADDITIONAL INFORMATION TO THIS OFFICE OR THE DEPARTMENT. FURTHER ASSISTANCE WILL BE PROVIDED TO THE TAX PREPARER AND TAXPAYER IF A RESPONSE IS RECEIVED IN THE FUTURE.</p> |
| 2021-1712 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA WHO'S CLIENT HAD MULTIPLE NON FILED RETURNS AND IS LOOKING TO GET THINGS STRAIGHTENED OUT WITH PA.</p>  | <p>THE TAXPAYER SENT ME THE RETURNS WHICH ARE NOW ON THE SYSTEM. THE CPA WILL NOW WORK WITH COLLECTIONS IN ORDER TO GET SET UP ON A PAYMENT PLAN.</p>  |
| 2021-1714 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAX PREPARER FOR THE TAXPAYERS REGARDING THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE PREPARER SAYS THAT THE REFUND IS BEING REQUESTED UNDER THE MILITARY SPOUSAL RESIDENCY RELIEF ACT. A PREVISION OF THE OF THE RESIDENCY RELIEF ACT IS THAT THE SPOUSE CAN CLAIM THE RESIDENCY OF THE SERVICEMEMBER. THE PREPARER FURTHER SAYS THAT MR. TAXPAYER IS THE SERVICEMEMBER AND CLAIMS TX HAS HIS HOME OF RECORD. THE WITHHOLDINGS LISTED ON THE RETURN WERE WITHHELD AGAINST MRS. TAXPAYER'S WAGES. THE PREPARER SLIGHTLY ERROR AS THE WITHHOLDINGS HAVE BEEN INCORRECTLY DOUBLED. LASTLY, THE PREPARER SAYS THAT MRS. TAXPAYER WORKS REMOTELY.</p> | <p>AFTER REVIEWING THE ACCOUNT AND SUBMITTED INFORMATION, THE TAX PREPARER SHOULD BE ADVISE TO SUBMIT AN EMPLOYER LETTER FOR MRS. TAXPAYER DETAILING WHERE SHE WORKS.</p> <p>BIT PROCESSED THE REFUND AND THE CPA WAS NOTIFIED THE AMOUNT WAS SMALLER THAN ANTICIPATED BECAUSE OF THE W2S ON FILE WHICH THE CPA AGREED AFTER LOOKING AT THE W2.</p>  |
| 2021-1715 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING WHY REFUND REDUCED. TP IS ACTIVE DUTY. ADVISED WILL REVIEW.</p>  | <p>PER REVIEW. TAXPAYER HAD INTEREST INCOME AND RENTAL INCOME. DONE</p>  |
| 2021-1717 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING ASSISTANCE WITH TAX YEAR 2013-2015. ACCOUNT IS WITH COMMONWEALTH COURT. WILL ADVISE.</p>   | <p>ADVISED CAN NOT HANDLE PENDING COMMOMWEALTH COURT.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1718 | <p>THIS OFFICE HAS RECEIVED AN EMAIL FROM THE TAXPAYER'S CPA REGARDING THE STATUS OF THE REFUND REQUESTED ON THE INCOME TAX RETURN. THE CPA SAYS THAT THE TAXPAYER IS A NJ RESIDENT. TWO RETURNS HAVE BEEN FILED: ONE PAPER RETURN AND THE OTHER ELECTRONICALLY. ALL REQUIRED SUPPORTING DOCUMENTATION HAS BEEN SUBMITTED TO THE DEPARTMENT. A REVIEW OF THE ACCOUNT SHOWS THAT BOTH INCOME TAX RETURNS HAVE BEEN RECEIVED BY THE DEPARTMENT. AN ADJUSTMENT HAS BEEN MADE SO NO REFUND IS BEING ISSUED AT THIS TIME. THE EXAMINER WHO REVIEW THE RETURNS ADDED TO PA WAGES TO THE RETURN BECAUSE THE TAXPAYER IS TAKING A CREDIT FOR TAXES PAID TO PA ON THE NJ RETURN. THIS OFFICE DISAGREES WITH THE ADJUSTMENT TAX THE WAGES. WHILE THE NJ RETURNS INDICATES THAT THE CREDIT IS BEING TAKEN ON TAXES PAID TO PA, A REVIEW OF THE TAXPAYER'S W-2 AND NJ SCHEDULE COJ SHOWS THAT THE CREDIT IS BEING TAKEN ON TAXES PAID TO THE CITY OF PHILADELPHIA. REQUESTING A CREDIT FROM TAXES PAID TO THE CITY OF PHILADELPHIA IS ALLOWED.</p> | <p>AN EMAIL (12/6/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE RETURN HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURED. AS A RESULT, THE REQUESTED REFUND SHOULD NOW BE RECEIVED BY THE TAXPAYER. THIS CASE WITH REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.</p> <p>AN EMAIL (12/7/21) WAS RECEIVED FROM THE CPA SEEKING A STATUS UPDATE. IN A REPLY (12/7/21) THE REASON FOR THE ORIGINAL ADJUSTMENT TO DENY WAS EXPLAINED AND THAT A REQUEST TO REVERSE TO ADJUSTMENT WAS SENT.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSED CASE.</p> |
| 2021-1719 | <p>THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER DISPUTING LATE PENALTY. ADVISED MUST SUBMIT A PETITION TO BOA.</p>  | <p>ADVISED OF WEB ADDR.</p>   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1720 | THIS OFFICE RECEIVED A EMAIL AND TELEPHONE CALL FROM THE BROTHER OF THE DECEASED TAXPAYER. THE BROTHER BELIEVES THAT THE DEPARTMENT IS FAILING TO PROVIDE HIM THE OPPORTUNITY TO CORRECT AN ERROR MADE ON THE 1737-A INHERITANCE TAX RETURN. THE BROTHER SAYS THAT UNBEKNOWNST TO HIM, THE ATTORNEY WHO COMPLETED THE RETURN FILED IT USING RESIDENT SCHEDULES. THE BROTHER GOES ON TO SAY THAT THE ASSESSMENT CALCULATED IS BEING DONE AS IF THE DECEASED WAS A PA RESIDENT. A REVIEW OF THE EMAILS SUBMITTED TO THIS OFFICE AND THE CONVERSATION WITH THE BROTHER, THE INHERITANCE TAX DIVISION SAYS THAT AN ADMINISTRATIVE ADJUSTMENT CAN NOT BE MADE BECAUSE AN ASSESSMENT HAS BEEN ISSUED. ANY ADJUSTMENT MUST COME FROM THE BOARD OF APPEALS. | THE INFORMATION SUBMITTED TO THIS OFFICE WAS FORWARDED TO A MANAGER IN INHERITANCE TAX (12/1/21). THE FOLLOWING WAS THE RESPONSE FROM IT (12/6/21): THE ASSESSMENT WAS ISSUED, REMOVING ALL SCH H AND I DEDUCTIONS, EXCEPT FOR THE MORTGAGE (ORIGINALLY ASSESSED USING THE FLAT RATE AS ONLY PA PROPERTY WAS REPORTED). THE CRUX OF THE ISSUE IS AN INTRA-FAMILY LOAN AGREEMENT IN WHICH NO DOCUMENTATION HAS BEEN PROVIDED TO DATE SHOWING THE DECEDENT'S SIGNATURE. IN LIGHT OF THIS, WE CALCULATED THE TAX USING THE PROPORTIONATE METHOD TO DETERMINE WHETHER AN ADJUSTMENT COULD BE MADE THAT WOULD BE TO HIS BENEFIT (AMENDED DOCS SHOW A FL PROPERTY AND SOME MINOR DEBTS). SINCE WE CAN'T ALLOW THE LOAN (HE'S ARGUING THAT WE SHOULD), THE TAX AMOUNT WOULD ACTUALLY BE GREATER THAN WHAT WAS ORIGINALLY ASSESSED USING THE PROPORTIONATE METHOD OF CALCULATION. THERE IS ALSO A QUESTION AS TO WHAT OTHER ASSETS MAY EXIST THAT WEREN'T REPORTED. BASED ON THIS, WE ADVISED HIM TO APPEAL. TELEPHONE CALLS WERE PLACED OUT TO THE BROTHER. THE BROTHER REQUESTED AND SPOKE WITH THE ADVOCATE. IN WAS EXPLAINED THAT HIS ONLY OPTION IS TO PETITION THE BOARD OF APPEALS. HE MUST PETITION THE BOARD BECAUSE THE DEDUCTION BEING CLAIMED ON THE INHERITANCE TAX RETURN IS NOT ALLOWABLE. THE BROTHER WAS NOT SATISFIED WITH THE DETERMINE AND ACCUSED THE OFFICE OF NOT REVIEWING THE ISSUE AND ASSISTING HIM. THERE IS NO FURTHER ASSIST THAT CAN BE PROVIDED TO THE BROTHER. CLOSING CASE. |
| 2021-1721 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE STATUS OF A REFUND FOR A WV RESIDENT. PER REVIEW, NOTES SAY THAT THE WV RETURN WAS RECEIVED AND ATTACHED TO SPRINGBOARD FOR REVIEW.  | REFUND WAS APPROVED 12/16/21.   |
| 2021-1722 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT RECEIVING HER CORRECT REBATE.   | PTR REVIEWED AND MADE THE PROPER ADJUSTMENTS BACK TO THE ORIGINAL FILING. THE TAXPAYER HAS BEEN NOTIFIED OF AN ADDITIONAL REBATE.   |
| 2021-1723 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO HIS CORRESPONDENCE NOT YET BEING REVIEWED.  | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE DIRECT DEPOSITED IN THE NEXT COUPLE WEEKS.  |
| 2021-1724 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER QUESTIONING THE THE BILL NOTICE. PER REVIEW, PAYMENT IS PENDING, WILL SEND MESSAGE TO BIT TO APPLY PAYMENT.   | LVM ADVISING PAYMENT HAS BEEN APPLIED AND THE ACCOUNT IS RESOLVED.  |
| 2021-1725 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TRUSTEE QUESTIONING THE BILL NOTICE. PER REVIEW, ADVISED CAN SEND THE COPY OF THE CANCELLED CHECK FRONT / BACK.  | THE PAYMENT WAS APPLIED TO THE CORRECT ACCOUNT. EMAILED TAXPAYER ADVISING NEW BILLING NOTICE WILL BE SENT.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1726 | THIS OFFICE RECEIVED A PHONE CALL FROM CPA QUESTIONING THE LIABILITY. WILL SEND MESSAGE TO BIT.  | TP MADE MISTAKE ON CHECK. THE WRITTEN PART OF THE CHECK WAS DIFFERENT FROM THE NUMERICAL PORTION. ADVISED CPA WILL TAKE A COUPLE MONTHS TO CORRECT.   |
| 2021-1727 | THIS OFFICE RECEIVED A PHONE CALL FROM TAXPAYER QUESTIONING THE BILL NOTICE. PR REVIEW, CORR PENDING. WILL HAVE CORR REVIEWED FOR 2019 AND CORRECT 2020  | CARRY FORWARD CREDIT IS CORRECTED FOR BOTH TAX YEARS.   |
| 2021-1728 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MRS. TAXPAYER SAYS THAT THE NOTICE HAS HER NAME ON IT BUT THE SOCIAL SECURITY NUMBER LISTED IS INCORRECT. MRS. TAXPAYER FURTHER SAYS THAT THE NOTICE IS ADVISING OF AN OUTSTANDING LIABILITY. THE INFORMATION ON THE NOTICE IS CORRECT. MRS. TAXPAYER FILED JOINTLY WITH HER SPOUSE WHO PASSED DURING THE TAX YEAR. HIS SOCIAL SECURITY IS LISTED BECAUSE HIS NAME IS LISTED FIRST ON THE INCOME TAX RETURN. MRS. TAXPAYER SAYS THAT A PAYMENT HAS BEEN SUBMITTED TO SATISFY THE BALANCE CALCULATED ON THE RETURN. A REVIEW OF THE ACCOUNT SHOWS THAT A PAYMENT HAS BEEN RECEIVED BUT IT HAS BEEN APPLIED TO MRS. TAXPAYER'S ACCOUNT. | IT WAS EXPLAINED TO MRS. TAXPAYER THAT THE DEPARTMENT HAS RECORD OF RECEIVING THE PAYMENT HOWEVER IT HAS BEEN CREDITED TO HER ACCOUNT. A REQUEST WILL BE SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR THE PAYMENT TO BE MOVED TO THE JOINT ACCOUNT. IT WAS ALSO EXPLAINED THAT THE PENALTY AND INTEREST WILL BE ADJUSTED ONCE THE PAYMENT IS CORRECTED.<br><br>A REVIEW OF THE ACCOUNT SHOWS THAT BEFORE THIS OFFICE COULD SEND AN EMAIL TO BIT, THE PAYMENT WAS REVIEWED AND MOVED TO THE JOINT ACCOUNT. THE ADJUSTMENT SATISFIED THE LIABILITY SHOWING. THE IS NOW SHOWING A SMALL OVERPAYMENT AND A REFUND WILL NOW BE ISSUED TO THE MRS. TAXPAYER. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. CLOSING CASE. |
| 2021-1729 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER DISPUTING THE LIABILITY. PER REVIEW NEED DIFFERENCE BETWEEN MED AND STATE WAGES.   | REFUND WAS APPROVED, ADVISED TAXPAYER TO ALLOW DIRECT DEPOSIT TO TRANSMIT WITHIN TWO WEEKS.   |
| 2021-1731 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER DISPUTING THE LIABILITY. ADVISED TO SEND COPY OF CANCELLED CHECK. WILL FORWARD TO BIT REVIEW.  | PAYMENT WAS APPLIED TO THE 2020 TAX YEAR.   |
| 2021-1732 | THIS OFFICE RECEIVED A CALL AND CORRESPONDENCE IN REGARDS TO A BILL BECAUSE OF A CHECK NOT BEING CASHED.   | THE CHECK WAS ACTUALLY CASHED AND SENT BACK TO THE TAXPAYER WHO THEN REFUNDED IT. THE BALANCE WILL REMAIN ON THE ACCOUNT.   |
| 2021-1733 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF THE CORRESPONDENCE HE SEND WAS RECEIVED. ADVSD YES. WILL FORWARD FOR REVIEW.  | REFUND APPROVED 12/07/21, WITHIN 2 WEEKS.   |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1734 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER'S TAX PREPARER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. THE PREPARER SAYS THAT THE NOTICE IS ADVISING OF AN OUTSTANDING LIABILITY. THE PREPARER GOES ON TO SAY THAT IT APPEARS THAT THE LIABILITY IS THE RESULT OF THE TAXPAYER NOT RECEIVING CREDIT FOR THE GAMBLING/LOTTERY LOSSES. THE TAX PREPARER SAYS THAT THE TAXPAYER'S LOSSES WERE MORE THAN THE WINNINGS. NOTES ON THE SYSTEM STATE THE LOSSES ARE CURRENTLY BEING DENIED BECAUSE THERE IS NO RECORD OF A SCHEDULE T BEING RECEIVED WITH THE INCOME TAX RETURN.</p>  | <p>IT WAS EXPLAINED TO THE PREPARER THAT THE LOSSES ARE BEING DENIED BECAUSE A SCHEDULE T WAS NOT SUBMITTED WITH THE INCOME TAX RETURN. THE PREPARER SAYS THAT THE SCHEDULE WAS COMPLETE SO IT IS NOT KNOWN WHY THE SCHEDULE WAS NO RECEIVED WITH THE RETURN. THE PREPARER WAS ASKED TO SUBMIT THE SCHEDULE ALONG WITH PROOF OF THE LOTTERY/GAMBLING LOSSES. ADDITIONALLY, IT WAS ASKED FOR A REV-467, POWER OF ATTORNEY OR DECLARATION OF REPRESENTATIVE BE RECEIVED BY THIS OFFICE. ONLY THE SCHEDULE T AND WIN/LOSS STATEMENTS HAVE BEEN RECEIVED (12/3/21).</p> <p>AN EMAIL (12/9/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION FOR POSSIBLE ADJUSTMENT. THIS OFFICE WILL AWAIT A REPLY.</p> <p>PER THE RESPONSE FROM BIT, THE LOTTERY/GAMBLING INCOME HAS BEEN ADJUSTED BACK TO THE ORIGINALLY FILED FIGURE. THE TAXPAYER IS REQUESTING A REFUND THROUGH TAX FORGIVENESS. THE REFUND SHOULD NOW BE ISSUED TO THE TAXPAYER. THIS CASE WILL REMAIN OPEN UNTIL THIS OFFICE CAN BE SURE THAT THE REFUND HAS BEEN RECEIVED BY THE TAXPAYER.</p> <p>A REVIEW OF THE ACCOUNT SHOWS THAT THE REFUND HAS BEEN ISSUED TO THE TAXPAYER. CLOSING CASE.</p> |
| 2021-1735 | <p>THIS OFFICE RECEIVED A LETTER FROM THE TAXPAYER THAT WAS ADDRESSED TO THE SECRETARY ASKING FOR THE P&amp;I TO BE ABATED.</p>  | <p>TAXPAYER SENT IN A HARDSHIP CLAIM AND THE DEPARTMENT DECIDED TO WRITE OFF THE PENALTIES AND INTEREST BUT KEEP THE LIEN FEE. TAXPAYER WAS NOTIFIED OF THE OUTCOME AND WILL PAY THE LIEN FEE.</p>   |
| 2021-1736 | <p>THIS OFFICE RECEIVED A TELEPHONE CALL FROM MRS. TAXPAYER CONCERNING THE REFUND REQUESTED ON THE INCOME TAX RETURN. MRS. TAXPAYER SAYS THAT THE REFUND IS NEEDED TO PAY BILLS AND OTHER OBLIGATIONS. MRS. TAXPAYER GOES ON TO SAY THAT NOTICES HAVE BEEN SENT BY THE DEPARTMENT ADVISING THAT THE REFUND IS CURRENTLY BEING DENIED. MRS. TAXPAYER GOES ON TO SAY THAT SHE DOES NOT UNDERSTAND WHY THE DEPARTMENT IS REQUESTING ADDITIONAL INFORMATION BECAUSE A REQUEST FOR REFUND HAS BEEN MADE IN PREVIOUS YEARS. THE TAXPAYERS ARE NJ RESIDENTS AND MR. TAXPAYER WORKS IN PA. A REVIEW OF THE ACCOUNT SHOWS THAT THE DEPARTMENT IS REQUESTING A COPY OF THE NJ RETURN AND PA W-2.</p> | <p>A COPY OF BOTH THE NJ RETURN AND W-2 HAVE BOTH RECEIVED BY FAX.</p> <p>AN EMAIL (12/9/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION. THIS OFFICE WILL AWAIT A REPLY. REFUND APPROVED 12/14/21.</p> <p>PER THE RESPONSE FROM BIT, THE INCOME HAS BEEN REMOVED FROM THE RETURN BASED ON THE SUBMITTED INFORMATION. A REVIEW OF THE ACCOUNT SHOWS THAT IT IS CURRENTLY IN A FRAUD MANAGER EVALUATION ALERT. AN EMAIL WILL BE SENT TO THE FRAUD DETECTION AND ANALYSIS UNIT ASKING FOR SOMEONE TO REVIEW THE ALERT. THE EMAIL TO FDAU IS BEING SENT (12/12/21).</p>  |
| 2021-1737 | <p>THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO HER BALANCE DUE FOR TAX YEAR 2020.</p>  | <p>I GAVE THE TAXPAYER THE BALANCE IN WRITING AND EXPLAINED WHAT SHE CAN DO GOING FORWARD AND HOW TO HANDLE IT.</p>  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1738 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO WAGES BEING RAISED BUT NOT UNDERSTANDING WHY FROM THE CPA.   | BDRA REVIEWED THE CORRESPONDENCE AND ADJUSTED WAGES BACK TO THE ORIGINAL. THE CPA WAS NOTIFIED AN ADDITIONAL REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1739 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE THAT WAS SENT IN AUGUST BUT STILL NOT REVIEWED.   | BIT REVIEWED THE CORRESPONDENCE AND AND ADJUSTED THE RETURN TO THE ORIGINAL. THE CPA WAS NOTIFIED OF THE UPDATED COC AND SMALL EUP ADJUSTMENT.   |
| 2021-1741 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A PAYMENT SENT IN THAT WAS NOT CREDITED TO THE ACCOUNT.   | BIT MOVED THE PAYMENT FROM 2021 AND THE CPA WAS NOTIFIED OF THE REFUND THAT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1742 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO RECEIVING A REFUND BUT NOT SURE AS TO WHY.  | THE CPA WAS NOTIFIED THE CHECK WAS INTEREST AND ALSO NOTIFIED THE CORRECT CARRY OVER CREDIT IS SITTING IN 2021.  |
| 2021-1743 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE IS ADVISING OF OUTSTANDING LIABILITIES. MR. TAXPAYER SAYS THAT HE IS ACTIVE DUTY MILITARY STATIONED OUTSIDE OF PA. MR. TAXPAYER ASKED IF ACTIVE DUTY MILITARY IS STILL NOT TAXABLE AS COMPENSATION. THERE HAS BEEN NO CHANGE IN THE STATE LAW. A REVIEW OF THE ACCOUNT SHOWS THAT THE MILITARY INCOME HAS BEEN REPORTED AS TAXABLE. MR. TAXPAYER SAYS THAT HE WAS UNAWARE THAT HIS TAX PREPARER LISTED THE WAGES ON THE INCOME TAX RETURN. | IT WAS ASKED FOR MR. TAXPAYER TO SUBMIT A COPY OF MILITARY ORDERS AND SERVICE RECORD TO VERIFY THAT WAS ACTIVE DUTY MILITARY DURING THE YEARS IN QUESTION. MR. TAXPAYER SUBMITTED THE INFORMATION BY EMAIL.<br><br>AN EMAIL (12/9/21) HAS BEEN SENT TO THE BUREAU OF INDIVIDUAL TAXES ASKING FOR SOMEONE TO REVIEW THE ACCOUNT AND SUBMITTED INFORMATION. THIS OFFICE WILL AWAIT A REPLY.<br><br>PER THE RESPONSE FROM BIT, THE MILITARY INCOME HAS BEEN REMOVED FROM THE TAX RETURNS. THE LIABILITIES HAVE BEEN REVERSED BASED ON THE ADJUSTMENT. THE TAXPAYERS WERE NOT REQUESTING A REFUND. THERE APPEARS TO BE NO OTHER REVIEWS OR ADJUSTMENTS NECESSARY AT THIS TIME. AN EMAIL (12/21/21) HAS BEEN SENT TO MR. TAXPAYER ADVISING OF THE SAME INFORMATION. CLOSING CASE. |
| 2021-1744 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA QUESTIONING THE LIABILITY. RETURN FILED WITH OVERPAYMENT. PER REVIEW, ACTUAL PAYMENTS DO NOT MATCH CREDITS. THERE ARE PENDING PAYMENT THAT HAVEN'T BEEN POSTED.   | PAYMENTS HAVE BEEN PROPERLY POSTED.  |
| 2021-1745 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA QUESTIONING THE REFUND. COC FROM 2019 REDUCE AND ESTIMATED PAYES WILL REVIEW THEN CALL CPA BACK WITH FINDINGS.  | EMAILED CPA ADVISING CFC CORRECT.  |
| 2021-1746 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HIM FEELING HIS CLIENT WAS INCORRECTLY BILLED FOR EUP.  | BIT REVIEWED THE CORRESPONDENCE AND THE CPA WAS NOTIFIED THE PENALTIES NO LONGER EXIST AND THE 2020 RETURN NOW HAS A ZERO BALANCE.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1747 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO NOT UNDERSTANDING WHY THE CARRY OVER CREDIT HAD BEEN LOWERED.  | CPA SENT CORRESPONDENCE IN REGARDS TO THE 2017 ADJUSTMENT. BIT ADJUSTED THE WAGES BACK TO THE ORIGINAL WHICH AFFECTED THE CARRY OVER CREDIT THROUGH 2020. THE CPA HAS BEEN NOTIFIED THERE IS NO LONGER A BALANCE DUE. |
| 2021-1748 | THIS OFFICE RECEIVED A PHONE CALL AND EMAIL WITH CORRESPONDENCE FROM THE CPA IN REGARDS TO AN INHERITANCE TAX LIABILITY.  | THE INHERITANCE DIVISION REVIEWED AND MADE SOME ADJUSTMENTS TO THE RETURN WHICH WERE RELAYED TO THE CPA. THE CPA WAS NOTIFIED THE STEPS GOING FORWARD.  |
| 2021-1750 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A SALES TAX BALANCE.   | A SALES TAX MANAGER WORKED WITH THE CPA AND GOT EVERYTHING RESOLVED.  |
| 2021-1751 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO AN ADJUSTMENT ON LINE 6 OF THE SCHEDULE E  | BIT TOOK OFF THE GA PROPERTY AS THE TAXPAYER WAS NOT A PA RESIDENT, THE CPA HAS BEEN NOTIFIED NOTHING IS OWED.  |
| 2021-1752 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING THE LIABILITY DUE. TAXPAYER CONTENDS THAT THE PAYMENT WAS SENT IN 03/21. ADVISED TO SEND COPY OF CANCELLED CHECK FRONT/BACK. | FWD CANCELLED CHECK TO BIT  |
| 2021-1753 | THIS OFFICE RECEIVED A TAXPAYER REQUEST FOR ASSISTANCE IN REGARDS TO IRS DEBTS.   | I GAVE THE TAXPAYER THE IRS ADVOCATE NUMBERS TO BETTER ASSIST HER WITH HER PAST BALANCES.   |
| 2021-1754 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO AN UPDATE ON THE 2019 AND 2020 REFUND.  | BIT PROCESSED BOTH REFUNDS AND THE CPA WAS NOTIFIED THEY WILL BE COMING IN THE NEXT COUPLE WEEKS.   |
| 2021-1755 | THIS OFFICE RECEIVED THE REV-556 VIA INTERFACE FROM THE TAXPAYER QUESTIONING THE 4TH QUARTER ESTIMATED PAYMENT. WILL REVIEW THEN CONTACT TAXPAYER WITH FINDINGS.                        | ESTIMATED PAYS HAVE BEEN APPLIED WHICH RESULTED IN A REFUND. EMAILED CPA TO ADVISE.   |
| 2021-1756 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER ALONG WITH HIS MILITARY ORDERS CLAIMING HIS AND HIS WIFE'S INCOME IS NOT TAXABLE TO PA.   | TAXPAYER WAS NOTIFIED TO FILE AN AMENDED RETURN AND ASK FOR A REFUND FROM MARYLAND TO PAY THE BALANCE DUE IN PA. TP IS STILL CONSIDERED A PA RESIDENT.  |
| 2021-1757 | THIS OFFICE RECEIVED A PHONE CALL AND FAX IN REGARDS TO FEELING THEY WERE REALITY TRANSFER TAX WAS INCORRECTLY COMPUTED.  | A INHERITANCE TAX SPECIALIST REACHED OUT TO THE TAXPAYER AND EXPLAINED THE ADJUSTMENTS AND THE NEXT STEPS TO APPEAL.  |
| 2021-1758 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA REQUESTING THAT THE LIEN BE SHOWN AS FILED IN ERROR INSTEAD OF SATISFIED. ADVISED WILL REVIEW.   | ADVISED CPA LIEN FILED 06/21/21, NOT DOCKETED WITH CHESTER COUNTY UNTIL 10/15/21.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1759 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. PER REVIEW, THERE IS A DUPLICATE ACCOUNT ID 70014170364 WITH THE WRONG SSN. THE CORRECT ACCOUNT ID IS 20005995234. WILL HAVE DUPLICATE ACCOUNT DELETED. | THE DUPLICATE ACCOUNT HAS BEEN REMOVED AND THE RETURN ADJUSTED.   |
| 2021-1760 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY DUE. WILL REVIEW THEN CALL BACK WITH FINDINGS. PER REVIEW, 2020 EXTENSION PAY WAS APPLIED TO 2021 IN ERROR. WILL FORWARD TO BIT FOR REVIEW.              | PAYMENT APPLIED TO THE 2020 TAX YEAR. EUP ASSESSED, NO ESTIMATED PAYMENTS MADE ON INCOME NOT SUBJECT TO WITHHOLDINGS.                         |
| 2021-1761 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. WILL REVIEW THEN CALL TP WITH FINDINGS.   | LIABILITY CORRECTED NO TAX DUE. LVM   |
| 2021-1762 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE NOT YET REVIEWED FOR THE TAXPAYERS 2019 REFUND.   | TREASURY REJECTED THE REFUND AND NOW A SPECIALIST WILL REACH OUT TO THE TAXPAYER IN ORDER TO GET THE REQUESTED DOCUMENTS.                     |
| 2021-1763 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO NOT YET RECEIVING HIS 2020 REFUND.   | TAXPAYER SENT IN THE REQUESTED PAPERWORK AND BIT PROCESSED THE REFUND. TAXPAYER WAS NOTIFIED IT WILL COME VIA CHECK IN THE NEXT COUPLE WEEKS. |
| 2021-1765 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE BEING SENT IN AND IT NOT YET BEING REVIEWED FOR TAX YEAR 2018.  | BIT PROCESSED 2018-2020 AND ALL FIGURES WERE ACCEPTED AND CARRY OVER CREDITS APPLIED. THE CPA HAS BEEN UPDATED.                               |
| 2021-1766 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAX PREPARER REQUESTING ASSISTANCE WITH DELINQUENT EMPLOYER WITHHOLDING TAX. WILL FORWARD TO CEC/COLLECTIONS FOR ASSISTANCE.  | ACCOUNTANT CONTACTED AND ADVISED TO SUBMIT PETITION.  |
| 2021-1767 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO A PAYMENT THAT WAS NOT CREDITED TO HER ACCOUNT.  | BIT WAS ABLE TO LOCATE THE MISSING PAYMENT AND THE TAXPAYER WAS NOTIFIED AN ADDITIONAL REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.          |
| 2021-1768 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A PAYMENT NOT BEING CREDITED TO HIS CLIENTS ACCOUNT.  | BIT LOCATED THE PAYMENT AND THERE IS NO LONGER A BALANCE DUE. THE CPA HAS BEEN NOTIFIED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution  |
|-----------|---|---|
| 2021-1769 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER IN RESPONSE TO A NOTICE SENT BY THE DEPARTMENT AND OUTSTANDING LIABILITY SHOWING ON THE ACCOUNT. THE NOTICE IS INDICATING THE DEPARTMENT'S INTENT TO REQUEST ANY REFUND AMOUNT RECEIVED FROM THE INTERNAL REVENUE SERVICE (IRS). A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS THE RESULT OF AN INCOME TAX RETURN CREATED BY THE BUREAU OF DESK REVIEW AND ANALYSIS (FORMERLY THE BUREAU OF ENFORCEMENT, PLANNING, ANALYSIS AND DISCOVERY). THERE IS RECORD OF THE TAXPAYER PREVIOUSLY CONTACTING THE DEPARTMENT WHERE HE IS ADAMANT THAT AN ACTUAL INCOME TAX RETURN WAS FILED TO THE DEPARTMENT. THERE IS RECORD OF A TAX PAYMENT BEING REMITTED TO THE DEPARTMENT. | A COPY OF THE INCOME TAX RETURN WAS RECEIVED BY FAX. A FURTHER REVIEW OF THE ACCOUNT APPEARS TO SHOW THAT THE DEPARTMENT ATTEMPT TO SENT THREE NOTICES TO THE DEPARTMENT. IT APPEARS THAT AT LEAST ONE (NOTICE OF ASSESSMENT) WAS RETURNED TO THE DEPARTMENT HAS BEING UNDELIVERABLE. AFTER A DISCUSSION WITH THE ADVOCATE, IT WAS ASKED TO FORWARD THE RETURN TO BDRA AND ASK THAT IT BE PROCESSED. THE TAXPAYER WILL HAVE TO PETITION THE BOARD OF APPEALS. SPOKE WITH THE TAXPAYER TO ADVISE TO ADVISE CAN FILE APPEAL WITH BOA. |
| 2021-1770 | THIS OFFICE RECEIVED PHONE CALL FROM CPA REQUEST CALLBACK. NEEDS SALE AND USE CERT.   | FWD TO SALE TAX FOR ASSISTANCE.   |
| 2021-1771 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF THE NJ RETURN HAS BEEN POSTED FOR REVIEW. ADVSD NO RECORD, CAN EMAIL TO MY ATTN FOR REVIEW.  | REFUND APPROVED BUT WITH THE FRAUD UNIT. ADVISED TO CONTACT FIU.  |
| 2021-1773 | THIS OFFICE RECEIVED A PHONE CALL FORM THE TAXPAYER REQUESTING A CALLBACK FROM COLLECTIONS IN REFERENCE TO HER BALANCE DUE. ADVISED WILL SEND AN EMAIL TO CEC/COLLECTIONS FOR A RETURN CALL.  | TAXPAYER WAS CALLED BACK BY CEC.  |
| 2021-1775 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE ASSESSMENT NOTICE. PER REVIEW, ACCOUNT CORRECT 12/11/21. WILL HAVE CORRECTED NOTICE SENT.   | ACCOUNT CORRECTED, CORRECTED STATEMENT OF ACCOUNT SENT TO TAXPAYER.   |
| 2021-1776 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING WHICH K1 THE INCREASE ON LINE 4 CAME FROM. ADVISED WILL SEND AN EMAIL TO BIT THEN CALL BACK WITH FINDINGS.   | REFUND HAS BEEN APPROVED , CALLED CPA TO ADVISE.  |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1777 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM MR. TAXPAYER IN RESPONSE TO NOTICE SENT BY THE DEPARTMENT. MR. TAXPAYER SAYS THAT THE NOTICE IS ADVISING OF AN OUTSTANDING LIABILITY. A REVIEW OF THE ACCOUNT SHOWS THAT THE BALANCE IS A LATE FILING PENALTY. THE PENALTY IS BEING ASSESSED BECAUSE THE INCOME TAX RETURN HAS BEEN FILED IN OCTOBER WHICH MAKES IT APPEAR THAT THE RETURN WAS FILED LATE. THE PENALTY IS THE ONLY AMOUNT SHOWING AS DUE. A BALANCE WAS CALCULATED ON THE INCOME TAX RETURN WHICH HAS BEEN PAID. THE RETURN IS NOT MARKED AS BEING FILED ON EXTENSION. | MR. TAXPAYER STATED THAT A FEDERAL EXTENSION OF TIME TO FILE WAS SUBMITTED TO THE INTERNAL REVENUE SERVICE (IRS) AFTER EXPLAINING WHY THE ACCOUNT HAS THE LIABILITY. A COPY OF THE EXTENSION OF TIME TO FILE NEEDS TO BE RECEIVED BEFORE ANY REVIEW OF THE ACCOUNT CAN BE DONE. MR. TAXPAYER SAYS THAT THE CPA WILL BE CONTACTED AND ASKED TO SUBMITTED THE FORM TO THE DEPARTMENT. THERE APPEARS TO BE NO OTHER ASSISTANCE BEING REQUESTED AT THIS TIME. CLOSING CASE.  |
| 2021-1778 | THIS OFFICE RECEIVED A TELEPHONE CALL FROM THE TAXPAYER REGARDING THE LIABILITY SHOWING ON THE ACCOUNT. MRS. TAXPAYER SAYS THAT SHE BELIEVES THAT THE LIABILITY IS NOT VALID. A REVIEW OF THE ACCOUNT SHOWS THAT THE LIABILITY IS THE RESULT OF ADJUSTMENTS MADE TO THE INCOME TAX RETURN BY THE DEPARTMENT. THE W-2 WAGE AMOUNT HAS BEEN INCREASED ALONG WITH THE WITHHOLDINGS BEING REMOVED FROM LINE 13. IT APPEARS THAT THE TAXPAYER IS A PA RESIDENT WHO WORKS IN DE. THE FEDERAL AND NOT MEDICARE WAGES WERE LISTED AND THE TAXES PAID TO DE WERE LISTED ON LINE 13.        | THE REASON THE LIABILITY AND ADJUSTMENTS HAVE BEEN EXPLAINED TO THE TAXPAYER. THE TAXPAYER SAYS THAT SHE DID FILE A DE NON-RESIDENT RETURN. A SCHEDULE G-L COULD HAVE BEEN COMPLETED REQUESTING A OUT OF STATE CREDIT FOR TAXES PAID TO DE. DUE TO THE INCOME TAXABLE TO PA BEING HIGHER THAN DE, A LIABILITY MAY HAVE BE DUE BUT NOT AS HIGH AS IT CURRENTLY IS. ANY ADJUSTMENTS NEED TO BE REQUESTED THROUGH THE BOARD OF APPEALS. THE ACCOUNT APPEARS TO BE PAST THE ASSESSMENT PERIOD. THEREFORE IT HAS BEEN EXPLAINED THAT THE BOARD MAY REQUIRE THE BALANCE TO BE SATISFY FIRST BEFORE REVIEWING ANY PETITION FILED. THE TAXPAYER EXPRESSED THAT SHE CURRENTLY DOES NOT HAVE THE FUNDS TO PAY THE BALANCE OFF IN FULL. IT HAS BEEN ADVISED THAT SHE REQUEST A DEFERRED PAYMENT PLAN AND THEN FILE THE APPEAL. PROVIDED THE TELEPHONE NUMBER FOR CALL CENTER. THERE APPEARS TO BE NO FURTHER ASSISTANCE THAT CAN BE PROVIDED TO THE TAXPAYER. CLOSING CASE. |
| 2021-1779 | THIS OFFICE RECEIVED A PHONE CALL AND EMAILS IN REGARDS TO A PAYMENT NOT BEING CREDITED TO THE ACCOUNT.   | BIT LOCATED ALL THE PAYMENTS AND THE TAXPAYER WAS NOTIFIED THERE IS NO LONGER A BALANCE DUE.   |
| 2021-1780 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO THE CARRY OVER CREDIT BEING DIFFERENT ON 2020. TAXPAYER DID NOT HAVE A 2019 RETURN ON FILE WHICH THE CPA WILL SEND FOR PROCESSING.   | BIT PROCESSED BOTH THE 2019 AND 2020 RETURNS AND THE CPA WAS NOTIFIED THERE ARE NO LONGER ANY BALANCE DUES.  |
| 2021-1782 | THIS OFFICE RECEIVED AN EMAIL IN REGARDS TO NOT UNDERSTANDING THE NOTICE.   | IT WAS EXPLAINED TO THE CPA THAT THE DEPARTMENT HAD A HIGHER AMOUNT OF EUP AND THEY WOULD NEED TO SEND IN THE 1630 IF THEY DISAGREED.  |
| 2021-1783 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A PAYMENT NOT BEING APPLIED TO HER CLIENTS ACCOUNT.  | THE PAYMENT WAS REFUNDED IN ANOTHER YEAR AND ALREADY CASHED BY THE TAXPAYER. TAXPAYER WILL HAVE TO SEND IN ANOTHER PAYMENT TO PAY THE BALANCE.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1784 | THIS OFFICE RECEIVED A PHONE CALL FROM THE REPRESENTATIVE OF THE COMPANY REQUESTING A COPY OF THE ASSESSMENT NOTICE TO FILE AN APPEAL. WILL FORWARD TO EMP TAX FOR ASSISTANCE.  | TAXPAYER CONTACTED BY EMP TAX.   |
| 2021-1785 | THIS OFFICE RECEIVED A PHONE CALL AND FAX FROM THE CPA IN REGARDS TO A LIABILITY IN 2018 THAT IS AFFECTING THE CARRY FORWARD CREDIT IN FUTURE YEARS.  | ALL TAX YEARS HAVE BEEN STRAIGHTENED OUT AND THE TAXPAYER NO LONGER HAS ANY BALANCES. THE CPA HAS BEEN NOTIFIED.   |
| 2021-1786 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO HIS CLIENT'S 2020 BALANCE DUE.   | THE CPA WAS NOTIFIED THE BALANCE STARTED IN 2019 BECAUSE THE TAXPAYER MADE LESS ESTIMATED PAYMENTS THAN WHAT WAS CLAIMED.  |
| 2021-1788 | THIS OFFICE RECEIVED AN EMAIL FROM THE TAXPAYER IN REGARDS TO NEEDING HELP WITH THE SALES TAX AUDIT AND BOARD OF APPEALS.   | I HAD SOME QUESTIONS ANSWERED FROM AUDITS FOR THE TAXPAYER AND GOT HIM A POINT OF CONTACT GOING FORWARD.   |
| 2021-1789 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A BALANCE DUE FOR TAX YEAR 2020.  | THE CPA WAS NOTIFIED TO SEND A COPY OF THE CANCELLED MAY PAYMENT AS WE DO NOT HAVE IT ON THE SYSTEM.<br><br>I RECEIVED A COPY OF THE CANCELLED CHECK AND IT WAS DISCOVERED IT WAS APPLIED TO 2019 AND REFUNDED. THE CPA HAS BEEN NOTIFIED. |
| 2021-1790 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAX PREPARER QUESTIONING THE REFUND, SHE SENT ALL 1099S BUT THEY MAY NOT HAVE BEEN LEGIBLE. PER REVIEW, ADVISED TO SEND ALL 1099S TO MY ATTENTION, WILL FORWARD TO BIT FOR REVIEW. | ADDITIONAL REFUND HAS BEEN APPROVED 12/15/21, LVM WITH CPA.  |
| 2021-1792 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HIS 2019-2020 REFUND. TAXPAYER WILL SEND ME A COPY OF HIS MILITARY ORDERS BEFORE I SEND FOR PROCESSING.                                   | TAXPAYER SENT THE MILITARY ORDERS AND BIT ACCEPTED BOTH REFUNDS. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1794 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY. ADVISED INCREASED WAGES ON 1 W2 TO MEDICARE WAGES. CODES D AND G FROM BOX 12 ARE TAXABLE. THE TAXPAYER WILL FILE AN APPEAL.                    | TAXPAYER WILL FILE AN APPEAL.  |
| 2021-1795 | THIS OFFICE RECEIVED THE REV-556 VIA MAIL FROM THE TAXPAYER QUESTIONING THE LIABILITY. TAXPAYER PROVIDED THE FRONT OF THE CHECKS FOR HIS ESTIMATED PAYS. NEED THE BACK OF THE CHECKS.   | RECEIVED COPY OF CANCELLED CHECK AND PAYMENT APPLIED.  |
| 2021-1796 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO DISAGREEING WITH THE AMOUNTS CURRENTLY ON LINE 23 FOR TAX YEARS 2019 AND 2020.   | BIT PROCESSED BOTH TAX YEARS AND THE CPA HAS BEEN NOTIFIED THE REFUNDS HAVE BEEN PROCESSED.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1797 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO SUBMITTING A PAYMENT FOR THE BALANCE DUE BUT SUBMITTING THE WRONG TAX YEAR.  | BIT MOVED THE PAYMENT AND THE CPA WAS NOTIFIED OF THE EUP BALANCE REMAINING.  |
| 2021-1798 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA REQUEST A STATEMENT OF ACCOUNT AND INFO ON MISSING RETURNS FOR BOTH PIT AND BUSINESS TAX. WILL FORWARD TO CEC COLLECTIONS FOR ASSISTANCE.                       | FWD TO CEC COLLECTIONS FOR ASSISTANCE.  |
| 2021-1800 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA QUESTIONING IF THE OH RETURN WAS RECEIVED SENT 10/21. ADVISED NOT POSTED TO THE SYSTEM TO DATE. ADVISED TO EMAIL TO MY ATTENTION WILL SEND FOR REVIEW.      | ADVISED THE CPA THAT THE REFUND WAS APPROVED ON 12/16/21, PLEASE ALLOW 3 WEEKS FOR RECEIPT OF THE CHECK.  |
| 2021-1804 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND.   | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED.  |
| 2021-1805 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO NOT HAVING THE CORRECT CARRY OVER CREDIT IN TAX YEAR 2020.  | BIT PROCESSED 2019 AND 2020 AND THE CPA WAS NOTIFIED OF THE REFUNDS AND THE DIFFERENCE IN EUP.  |
| 2021-1806 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A 2019 AMENDED RETURN NOT YET BEING PROCESSED.   | PROOF OF RESIDENCY IS NEEDED, FILED A JOINT IN 2017. DRIVERS LICENSE, VOTER REGISTRATION AND DEED NEEDED.<br><br>THE CPA PROVIDED THE INFORMATION AND THE BIT ACCEPTED THE PROOF WHICH APPROVED THE REFUND. |
| 2021-1807 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IRATE BECAUSE HIS REFUND HAS NOT BEEN APPROVED. ADVISED WILL REQUEST THAT THE CORRESPONDENCE RECEIVED IN 08/21 BE REVIEWED.                            | HAD TROUBLE GETTING THROUGH TO TAXPAYER 2X. REFUND HAS BEEN APPROVED.   |
| 2021-1808 | THIS OFFICE RECEIVED A FAX FROM THE CPA IN REGARDS TO A BALANCE FROM TAX YEAR 2020 BECAUSE OF A CARRY OVER CREDIT ISSUE IN 2019.   | THE TAXPAYER WAS SENT A REFUND IN 2019 BY MISTAKE BUT THE TAXPAYER CASHED THE REFUND WHICH THEN AFFECTED THE CARRY OVER CREDIT. THE CPA WAS NOTIFIED AS TO WHAT HAPPENED.                                   |
| 2021-1811 | THIS OFFICE RECEIVED A PHONE CALL FROM MRS TAXPAYER QUESTIONING THE PENALTY ASSESSED. PER REVIEW, TAXPAYER USED REGULAR PAYMENT COUPON INSTEAD OF PA-40 ESR. WILL SEND EMAIL TO REQUEST PENALTY BE WAIVED. | PENALTY LESS THAN \$1, NO AMOUNT DUE.   |



From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution  |
|-----------|--|---|
| 2021-1812 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A PAYMENT NOT BEING ON THE PROPER YEAR AND NOT UNDERSTANDING WHY THEIR OC CREDIT WAS ADJUSTED.  | I CALLED THE CPA AND BROKE DOWN EACH YEAR.<br><br>2018 - AN ERRONEOUSLY REFUND WAS SENT BUT IT WAS CASHED WHICH IS WHY THERE IS A BALANCE DUE.<br><br>2019 - THE PAYMENT WAS MOVED AS REQUESTED AND THERE IS NO LONGER A BALANCE DUE.<br><br>2020- WAS PROCESSED AND THE CARRY OVER CREDIT WAS ADJUSTED TO 2021 BECAUSE OF THE ADJUSTMENTS IN 2019. |
| 2021-1815 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA UPSET THAT HE CAN NOT GET THE OTHER CREDITS APPLIED REV-1123. HE WAS ADVISED THAT THERE IS A DELINQUENCY IN CORP TAX THAT IS PREVENTING THE CREDITS. WILL FORWARD TO CORP TAX FOR RESOLUTION. | THE CASE WILL BE HANDLED DIRECTLY BY THE TAX POLICY UNIT.   |
| 2021-1816 | THIS OFFICE RECEIVED A VOICEMAIL FROM THE TAXPAYER QUESTIONING THE EUP. WILL CALL BACK TO ADVISE.  | ADVISED OF ESTIMATED UNDER PAYMENT PENALTY AND \$6.00 TAX DUE.  |
| 2021-1817 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO THEIR APPEAL GETTING DENIED FOR TAX YEAR 2016 AND WANTING TO KNOW THEIR OPTIONS.  | AFTER RESEARCH THAT THE ENTITY INCORRECTLY FILED AND A NEW CPA COMING ON BOARD, THE OFFICE REQUESTED THE ASSESSMENT BE REOPENED SO THE TAXPAYER HAS A CHANCE TO APPEAL THE LIABILITY.   |
| 2021-1818 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO GETTING A NOTICE FOR HIS CLIENT EVEN THOUGH CORRESPONDENCE HAD BEEN SENT PREVIOUSLY AND NOT REVIEWED.   | BIT PROCESSED THE CORRESPONDENCE AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1819 | THIS OFFICE RECEIVED A PHONE CALL FROM THE COMPANY'S TAX ACCOUNTANT QUESTIONING IF THE AMD RETURN WAS PROCESSED. ADVISED WILL REVIEW AND CALL BACK.  | FWD TO BDRA TO BE PROCESSED.  |
| 2021-1820 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER REQUESTING ASSISTANCE WITH ETIDES. WILL HAVE ETIDES CALL HIM BACK.   | ETIDES CONTACTED TAXPAYER DIRECTLY.   |
| 2021-1821 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A 2020 BALANCE BECAUSE THE 2019 CREDIT WAS NOT SHOWING.   | BIT PROCESSED THE ACCOUNTS AND THE REQUESTED COC IS NOW IN 2021. THE CPA HAS BEEN NOTIFIED.   |
| 2021-1822 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER NOT YET RECEIVING HIS 2020 REFUND.  | BIT AND TREASURY PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED IT WILL BE SENT IN THE NEXT COUPLE WEEKS.   |

From 1/1/21 to 12/31/21

| Case No   | Problem   | Resolution   |
|-----------|---|--|
| 2021-1823 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO CORRESPONDENCE NOT YET REVIEWED WHICH VERIFIES THE WITHHOLDING FOR THE 2020 RETURN.                       | BIT PROCESSED THE 2019 AND 2020 RETURNS, CPA WAS NOTIFIED OF BOTH REFUNDS.   |
| 2021-1824 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER IN REGARDS TO NOT HAVING THE CORRECT COC IN 2019 WHICH IS AFFECTING 2020.                                   | TAXPAYER SENT IN A COPY OF THE 1099R WHICH BROUGHT 2019 BACK TO ITS ORIGINAL FIGURES. 2020 WAS THEN REPROCESSED BECAUSE OF THE CARRYOVER CREDIT AND NOTHING IS NOW OWED. |
| 2021-1825 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HIS CLIENT BEING TAXED ON RETIREMENT INCOME.   | BIT ADJUSTED THE RETURN PER THE CORRESPONDENCE AND THE CPA WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.                             |
| 2021-1826 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND.  | BIT PROCESSED THE REFUND AND THE TAXPAYER HAS BEEN NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.   |
| 2021-1827 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO NOT YET RECEIVING HER 2020 REFUND. TAXPAYER WILL SEND ME A COPY OF HER MILITARY ORDERS. | BIT PROCESSED THE REFUND AND THE TAXPAYER WAS NOTIFIED THE REFUND WILL BE SENT VIA DIRECT DEPOSIT IN THE NEXT COUPLE WEEKS.  |
| 2021-1829 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING IF THE PAYMENT WAS PROPERLY POSTED. ADVISED PAYMENT POSTED CORRECTLY AND \$0 AMOUNT DUE.  | LVM \$0 BALANCE DUE.   |
| 2021-1830 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO FEELING A LIABILITY IS NOT CORRECT BECAUSE THE TAXPAYER IS A FISCAL FILER.                   | I SET UP THE CPA WITH A SPECIALIST IN PIT TO WORK THE ACCOUNT GOING FORWARD.   |
| 2021-1831 | THIS OFFICE RECEIVED A CALL FROM THE TAXPAYER IN REGARDS TO GETTING TAXED ON HIS MILITARY INCOME.   | THE TAXPAYER SENT HIS MOST RECENT ORDERS AND BIT PROCESSED THE REFUND. TAXPAYER HAS BEEN NOTIFIED.   |
| 2021-1833 | THIS OFFICE RECEIVED A FAX FROM THE CPA ASKING THAT A PAYMENT THAT WAS CREDITED TO 2021 BE MOVED TO TAX YEAR 2020.  | BIT MOVED THE PAYMENT AND THE CPA WAS NOTIFIED THE REQUESTED REFUND WILL BE SENT IN THE NEXT COUPLE WEEKS.   |
| 2021-1834 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO A BALANCE.  | TAXPAYER MADE A CLERICAL MISTAKE AND DOUBLE TAXED HIMSELF BY PUTTING THE TAX LIABILITY ON THE USE TAX LINE ALSO. BIT ADJUSTED THE ACCOUNT AND THE TAXPAYER WAS NOTIFIED. |
| 2021-1835 | THIS OFFICE RECEIVED A CALL FROM THE CPA IN REGARDS TO HIS CLIENT NOT YET RECEIVING HER 2020 REFUND.  | BIT AND TREASURY PROCESSED THE REFUND AND THE CPA HAS BEEN NOTIFIED.   |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1837 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO THE 2019 REFUND NOT YET BEING RECEIVED.   | THE CPA WAS NOTIFIED OF THE DATE THE CHECK WAS CASHED AND HE CONTACTED HIS CLIENT TO LET THEM KNOW. I WILL SEND A COPY IF THE CPA REACHES BACK SAYING THEY STILL CAN'T FIND THE PAYMENT.   |
| 2021-1840 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO A NUMBER BEING TRANSPOSED INCORRECTLY IN THE EIN WHEN THEY FILED.   | BIT NOW HAS ALL THE RETURNS ON THE CORRECT EIN, THE CPA HAS BEEN NOTIFIED.   |
| 2021-1841 | THIS OFFICE RECEIVED A CALL FROM THE DECEASED TAXPAYER'S DAUGHTER IN REGARDS TO A 2016 REFUND CHECK THAT HAS NOT BEEN RECEIVED YET.  | BIT REPROCESSED THE CHECK AS THEY MADE A MISTAKE IN THE INFORMATION THAT WAS GIVEN TO THE TAXPAYER IN REGARDS TO WHAT TO DO AND THE MONEY WAS NEVER SENT TO UNCLAIMED PROPERTY. THE DECEASED TAXPAYERS DAUGHTER HAS BEEN NOTIFIED A CHECK WILL BE SENT IN THE NEXT COUPLE WEEKS. |
| 2021-1842 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO THE TAXPAYER PUTTING HIS TAX LIABILITY ON THE USE TAX LINE AND DOUBLE TAXING HIMSELF FOR THE PAST 3 YEARS.   | BIT FIXED ALL THREE TAX YEARS AND THE TAXPAYER WAS NOTIFIED THAT NOTHING IS OWED.  |
| 2021-1843 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER IN REGARDS TO RECEIVING A REFUND FOR TAX YEAR 2019 ON A PAYMENT THAT WAS INTENDED FOR 2020.  | BIT MOVED THE PAYMENT AND THE TAXPAYER WAS NOTIFIED OF SMALL BALANCE BECAUSE THE EXTENSION PAYMENT WAS NOT MADE UNTIL OCTOBER.   |
| 2021-1846 | THIS OFFICE RECEIVED A PHONE CALL FROM THE CPA IN REGARDS TO HER CLIENT NOT RECEIVING THE CORRECT THE 2019 REFUND AND STILL NOT RECEIVING HER 2020 REFUND.   | BIT IS REQUESTING ADDITIONAL INFORMATION AND WILL WORK WITH THE CPA GOING FORWARD.   |
| 2021-1847 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING THE LIABILITY DUE. THE TAXPAYER HAS PROOF OF PAYMENT VIA MY PATH. ADVISED TO SEND TO MY ATTENTION, WILL FORWARD TO BIT FOR REVIEW. | BIT REVIEWED COPY OF CANCELLED CHECK. PAYMENT APPLIED TO 2019 THEN REFUNDED. CAN PAY THEN APPEAL PENALTY.  |
| 2021-1849 | THIS OFFICE RECEIVED A PHONE CALL IN REGARDS TO A BALANCE EVEN THOUGH THE TAXPAYER WAS IN JAIL FROM 2014-2020  | BIT SEPARATED THE TAXPAYER FROM HIS EX SPOUSE'S BALANCE AND THE TAXPAYER WAS NOTIFIED HE NO LONGER IS ASSOCIATED WITH THE BALANCE TO PA.   |
| 2021-1850 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A REFUND AND NOT SURE WHY THEY RECEIVED IT.   | THE TAXPAYERS MADE TWO PAYMENTS FOR THE BALANCE DUE AND THAT SECOND PAYMENT WAS THEN REFUNDED. CPA HAS BEEN NOTIFIED.  |
| 2021-1853 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER WHO WAS IRATE BECAUSE HIS REFUND HAS NOT BEEN APPROVED. WILL SEND MESSAGE TO HAVE PERIOD RELEASED.   | REFUND APPROVED 12/29, ADVISED VIA VM TO ALLOW 3-4 WEEKS.  |

From 1/1/21 to 12/31/21

| Case No   | Problem  | Resolution   |
|-----------|--|--|
| 2021-1855 | THIS OFFICE RECEIVED A PHONE CALL FROM THE TAXPAYER QUESTIONING NOTICE RECEIVED INQUIRING ABOUT MISSING 3RD Q PAY FOR EMPLOYER W/HOLDING. WILL SEND MESSAGE TO EMP. TAX FOR RETURN CALL. | TAXPAYER CONTACTED DIRECTED BY EMPLOYER TAX.   |
| 2021-1861 | THIS OFFICE RECEIVED AN EMAIL FROM THE CPA IN REGARDS TO A MISSING PAYMENT FOR TAX YEAR 2020.  | THE PAYMENT WAS SITTING IN TAX YEAR 2021 WHICH BIT MOVED AND THE TAXPAYER NO LONGER HAS A BALANCE DUE. THE CPA WAS NOTIFIED. |

## 2021 Webpage Customer Satisfaction Survey Results (747 Customer Interactions)

| OVERALL TOTAL SCORE >  |              | Highly Satisfied | Satisfied | Neutral | Dissatisfied | Highly Dissatisfied | # of Responses | Total Score | Max Score | % Score |
|--|--------------|------------------|-----------|---------|--------------|---------------------|----------------|-------------|-----------|---------|
|  |              | 1730             | 176       | 411     | 320          | 1061                | 1748           | 3698        | 8740      | 42%     |
| <b>Customer Feedback Survey: Interaction with DOR Employee</b>                     |              |                  |           |         |              |                     |                |             |           |         |
|  |              | Highly Satisfied | Satisfied | Neutral | Dissatisfied | Highly Dissatisfied | # of Responses | Total Score | Max Score | % Score |
| I was treated with courtesy and respect.   | Results:     | 92               | 15        | 69      | 30           | 129                 | 335            | 916         | 1675      | 55%     |
|  | Total Score: | 460              | 60        | 207     | 60           | 129                 |                |             |           |         |
|  | %            | 27%              | 4%        | 21%     | 9%           | 39%                 |                |             |           |         |
| I received assistance in a timely manner.  | Results:     | 58               | 13        | 24      | 28           | 215                 | 338            | 685         | 1690      | 41%     |
|  | Total Score: | 290              | 52        | 72      | 56           | 215                 |                |             |           |         |
|  | %            | 17%              | 4%        | 7%      | 8%           | 64%                 |                |             |           |         |
| I was provided clear and useful information.                                       | Results:     | 70               | 7         | 22      | 31           | 205                 | 335            | 711         | 1675      | 42%     |
|  | Total Score: | 350              | 28        | 66      | 62           | 205                 |                |             |           |         |
|  | %            | 21%              | 2%        | 7%      | 9%           | 61%                 |                |             |           |         |
| Subtotal   |              | 1100             | 140       | 345     | 178          | 549                 | 1008           | 2312        | 5040      | 46%     |
| <b>Customer Feedback Survey: DOR Website</b>                                       |              |                  |           |         |              |                     |                |             |           |         |
|  |              | Highly Satisfied | Satisfied | Neutral | Dissatisfied | Highly Dissatisfied | # of Responses | Total Score | Max Score | % Score |
| I was able to find what I needed easily.   | Results:     | 18               | 1         | 5       | 12           | 158                 | 194            | 291         | 970       | 30%     |
|  | Total Score: | 90               | 4         | 15      | 24           | 158                 |                |             |           |         |
|  | %            | 9%               | 1%        | 3%      | 6%           | 81%                 |                |             |           |         |
| I am satisfied with the availability of the content on the website.                | Results:     | 15               | 1         | 1       | 17           | 157                 | 191            | 273         | 955       | 29%     |
|  | Total Score: | 75               | 4         | 3       | 34           | 157                 |                |             |           |         |
|  | %            | 8%               | 1%        | 1%      | 9%           | 82%                 |                |             |           |         |
| Subtotal   |              | 165              | 8         | 18      | 58           | 315                 | 385            | 564         | 1925      | 29%     |
| <b>Customer Feedback Survey: Correspondence</b>                                    |              |                  |           |         |              |                     |                |             |           |         |
|  |              | Highly Satisfied | Satisfied | Neutral | Dissatisfied | Highly Dissatisfied | # of Responses | Total Score | Max Score | % Score |
| I easily understood the information contained in the correspondence.               | Results:     | 38               | 3         | 9       | 19           | 51                  | 120            | 318         | 600       | 53%     |
|  | Total Score: | 190              | 12        | 27      | 38           | 51                  |                |             |           |         |
|  | %            | 32%              | 3%        | 8%      | 16%          | 43%                 |                |             |           |         |
| It was not necessary to contact the department after receiving the correspondence. | Results:     | 8                | 2         | 0       | 7            | 100                 | 117            | 162         | 585       | 28%     |
|  | Total Score: | 40               | 8         | 0       | 14           | 100                 |                |             |           |         |
|  | %            | 7%               | 2%        | 0%      | 6%           | 85%                 |                |             |           |         |
| What was required of me was clearly identified in the correspondence.              | Results:     | 47               | 2         | 7       | 16           | 46                  | 118            | 342         | 590       | 58%     |
|  | Total Score: | 235              | 8         | 21      | 32           | 46                  |                |             |           |         |
|  | %            | 40%              | 2%        | 6%      | 14%          | 39%                 |                |             |           |         |
| Subtotal   |              | 465              | 28        | 48      | 84           | 197                 | 355            | 822         | 1775      | 46%     |

## 2021 myPATH Customer Satisfaction Survey Results

Survey Responses in Report Period: 1 | 10021

**myPATH Responses: 134K**

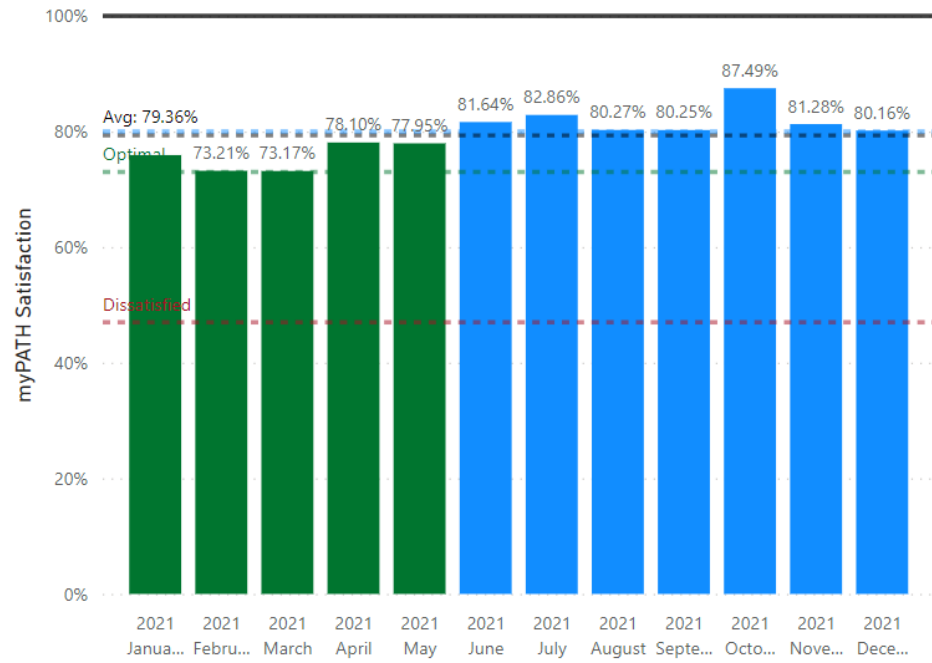
**myPATH Satisfaction: 77.64%**

Year, Month: 2021

The survey statement...

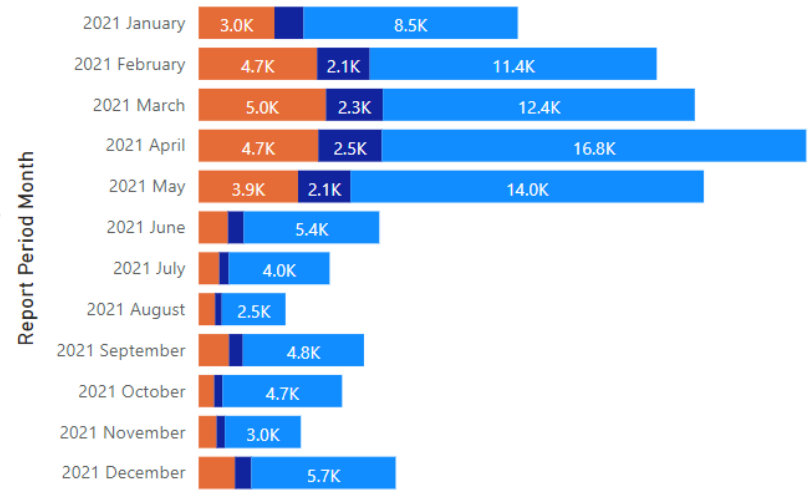
**Feedback**  
I am satisfied with my customer experience today.  
☆☆☆☆☆

myPATH Satisfaction Year & Month



### Favorability by Submission Type

● myPATH Unfavorable Count ● myPATH Neutral Count ● myPATH Favorable Count



| Year         | myPATH Strongly Disagree % | myPATH Disagree % | myPATH Neutral % | myPATH Agree % | myPATH Strongly Agree % |
|--------------|----------------------------|-------------------|------------------|----------------|-------------------------|
| <b>2021</b>  | <b>15.78%</b>              | <b>5.04%</b>      | <b>9.86%</b>     | <b>13.88%</b>  | <b>55.44%</b>           |
| January      | 18.97%                     | 4.79%             | 9.14%            | 11.89%         | 55.22%                  |
| February     | 19.85%                     | 5.99%             | 11.53%           | 13.53%         | 49.10%                  |
| March        | 18.84%                     | 6.81%             | 11.49%           | 15.40%         | 47.46%                  |
| April        | 14.33%                     | 5.36%             | 10.46%           | 15.20%         | 54.66%                  |
| May          | 14.46%                     | 5.21%             | 10.39%           | 15.97%         | 53.97%                  |
| June         | 11.95%                     | 4.19%             | 8.78%            | 13.86%         | 61.22%                  |
| July         | 12.51%                     | 3.14%             | 7.36%            | 11.47%         | 65.51%                  |
| August       | 15.35%                     | 3.49%             | 7.85%            | 11.10%         | 62.21%                  |
| September    | 14.28%                     | 4.02%             | 8.48%            | 12.61%         | 60.61%                  |
| October      | 8.45%                      | 2.32%             | 5.90%            | 10.00%         | 73.33%                  |
| November     | 13.49%                     | 3.95%             | 8.20%            | 11.51%         | 62.84%                  |
| December     | 14.95%                     | 3.43%             | 8.35%            | 12.54%         | 60.71%                  |
| <b>Total</b> | <b>15.78%</b>              | <b>5.04%</b>      | <b>9.86%</b>     | <b>13.88%</b>  | <b>55.44%</b>           |

## 2021 Genesys Phone Survey Results

### OM1 Customer Satisfaction (Genesys Phone Survey)

# 13K

Responses

# 3.31

Avg Genesys Rating

# 66.3%

Genesys Satisfaction

Year, Month  
 2021 ▼

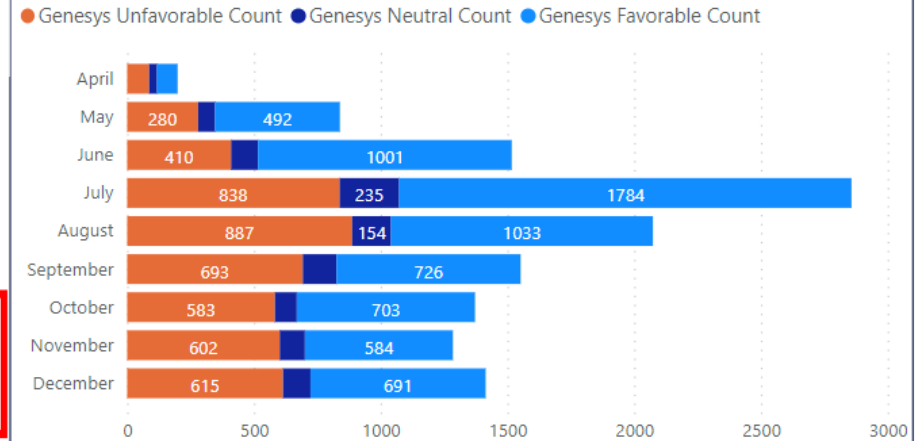
➔

**Feedback**

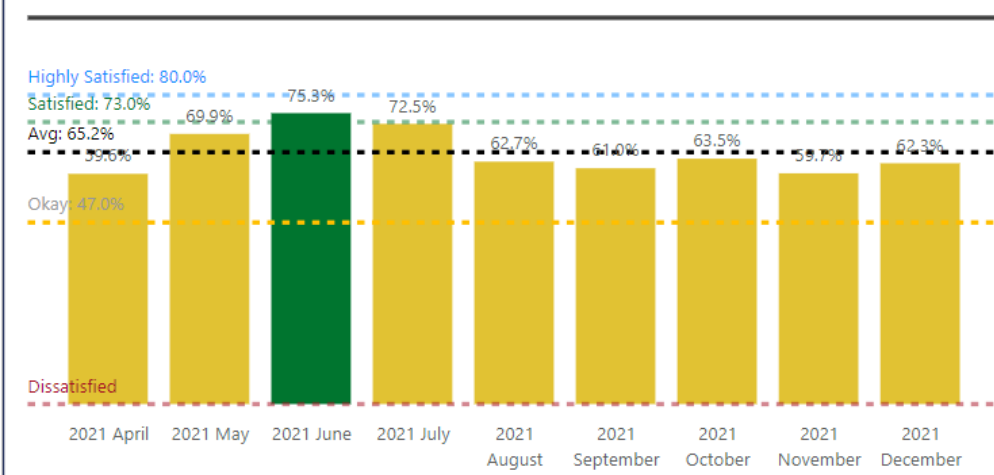
I am satisfied with my customer experience today.

☆☆☆☆☆

### Genesys Ratings by Month



### Genesys Satisfaction by Year and Month



### Genesys Ratings and Response by Month

| Year         | Highly Dissatisfied | Dissatisfied | Neutral      | Satisfied    | Highly Satisfied |
|--------------|---------------------|--------------|--------------|--------------|------------------|
| <b>2021</b>  | <b>29.88%</b>       | <b>8.22%</b> | <b>7.77%</b> | <b>8.83%</b> | <b>45.29%</b>    |
| April        | 34.17%              | 9.55%        | 15.58%       | 5.53%        | 35.18%           |
| May          | 25.98%              | 7.39%        | 7.99%        | 8.22%        | 50.42%           |
| June         | 19.97%              | 7.05%        | 6.99%        | 8.44%        | 57.55%           |
| July         | 22.26%              | 7.07%        | 8.23%        | 10.61%       | 51.84%           |
| August       | 33.46%              | 9.31%        | 7.43%        | 9.64%        | 40.16%           |
| September    | 34.21%              | 10.44%       | 8.57%        | 9.47%        | 37.31%           |
| October      | 34.11%              | 8.38%        | 6.27%        | 8.31%        | 42.93%           |
| November     | 38.75%              | 8.09%        | 7.70%        | 6.61%        | 38.83%           |
| December     | 35.43%              | 8.06%        | 7.64%        | 7.14%        | 41.73%           |
| <b>Total</b> | <b>29.88%</b>       | <b>8.22%</b> | <b>7.77%</b> | <b>8.83%</b> | <b>45.29%</b>    |