



Board of Finance and Revenue

Operations Under the Exigent Circumstances Created by the Public Health Emergency

In order to protect public health and in recognition of the Proclamation of Disaster Emergency issued by Governor Tom Wolf on March 6, 2020, and the national emergency that was declared by the President of the United States on March 13, 2020, the Commonwealth of Pennsylvania Board of Finance and Revenue ("Board") hereby issues the following notice:

Effective immediately and until further notice:

1. **Hearings.** Any public hearings scheduled to be held in the Board of Finance and Revenue Courtroom, 1101 South Front Street, Suite 400, Harrisburg, PA 17104 or teleconferenced from the Allegheny Bar Association 322 Koppers Building, 436 Seventh Avenue, Pittsburgh, PA 15219, will be conducted **telephonically** pursuant to the attached schedule, pending further notice of the Board.
2. **Oral Hearing Waiver.** The petitioner may waive its right to an oral hearing and the Board will decide the appeal based on the submissions. The reconsideration process will be available to the parties. Oral hearing waivers shall be submitted to bfr@patreasury.gov no later than 48 hours prior to the scheduled hearing.
3. **Continuance Requests.** Either party may request a continuance to a future hearing.
4. **Hearing Reply Notice.** To participate in a telephonic hearing, the petitioner must electronically submit the hearing reply to the Board via email bfr@patreasury.gov at least 10 days prior to the scheduled hearing. Telephonic hearings will be conducted according to the attached Board of Finance and Revenue Guidelines for Telephonic Hearings and the attached schedule. No adjustments will be made to the hearing schedule except for exigent circumstances.
5. **Failure to Submit a Hearing Reply Notice.** If the petitioner fails to timely submit a hearing reply notice, the Board will decide the appeal based on the submissions. Issuance of Orders may be delayed as a consequence of restricted workplace access.
6. **Recording Hearings.** In order to assist the Board in maintaining a record of proceedings before it, telephonic hearings will be recorded.
7. **Board Orders.** Every effort will be made to issue Board Orders electronically after the hearings. However, issuance of Orders may be delayed as a consequence of restricted workplace access.
8. **Board Filings and Correspondence.** Board personnel are available to receive electronic filings of tax appeals, liquid fuels claims and other correspondence submitted to the Board via email to bfr@patreasury.gov.
9. **Deadlines and Extensions.** Appeals to the Board from the Board of Appeals will continue to be considered timely filed based on the:
 - a. United State Postmark or other commercial delivery service as approved by Board regulations; or
 - b. date an email is received (bfr@patreasury.gov); or
 - c. the Board's timestamp on a facsimile transmission (717-783-4499); or
 - d. date of the hand-delivery (when the office is physically open).



Written requests by parties to accept late filed appeals due to disruptions caused by the public health emergency will be liberally granted.

Requests for deadline extensions for responsive pleadings due to disruptions caused by the public health emergency will also be liberally granted.

All such requests shall be in writing and clearly state the disruption causing the late filing or request for extension.

BY THE BOARD

Jacqueline A. Cook, Chairman
Designee for Joe Torsella, State Treasurer

David R. Kraus, Member

Paul J. Gitnik, Member



Board of Finance and Revenue Guidelines for Telephonic Hearings

1. The Board of Finance and Revenue (“Board”) shall provide the parties with the call information including the date and time of the hearing and the toll-free call-in number and the access code. There will be a different call in number for the morning hearings and the afternoon hearings. It is the responsibility of the representatives to provide this information to their clients.
2. All parties must call into the conference line indicated on the schedule for morning or afternoon sessions at least five minutes before the scheduled starting time of their assigned call in for the morning or afternoon session.
3. All telephonic proceedings will be recorded. Such recordings shall be the official record and will be available to the public in accordance with Board policy.
4. When the Board is ready to hear a particular petition, that petition will be called for a hearing.
5. To maintain sound clarity, please place the call on mute until your petition is called for hearing.
6. Each time a telephonic party speaks, the speaker should identify themselves. Parties shall refrain from speaking until called by a board member.
7. When the Board informs the participants that the hearing is completed, the telephonic participant may disconnect, and the next petition will be called.
8. If a party does not timely call and connect to the scheduled hearing, the hearing may proceed in their absence, and the Board may decide the appeal.
9. Issuance of Orders may be delayed under these circumstances.

NOTICE: In the event parties experience connectivity issues when attempting to connect to the call, the party must notify the Board immediately by emailing to bfr@patreasury.com.



Board of Finance and Revenue Time Schedule for April Hearings

- **April 7th 9 a.m. (Morning call in number: 1-888-251-2909 Access code: 8091742)**
 - **Corporation Tax**
 - #101-102 Costco Wholesale Membership Inc. (1815877, 1815878) Michele Borens
 - #111 Energy Power Investment Company LLC (1905743) Roger Seminara
 - #128 Lancaster Buffet Inc. (1909928) William Spade
 - **Personal Income Tax**
 - #4 Simeon and Eleanor D Isayeff (1913026) Simeon Isayeff
 - #5 Robert and Shelley M Casciato (1913440) Simeon Isayeff
 - #23 Shawmak Associates (1819430) William Rosoff

- **April 7th 1 p.m. (Afternoon call in number: 1-888-808-6929 Access code: 6875209)**
 - **Miscellaneous Tax**
 - #1 Fazliddin Kalanov (1910627) Douglas Roeder
 - #9 Jerome and Lori Marcus (1823979) Jerome Marcus
 - #10 Shandra S. Kisailus (1906737, 1906741) Samantha Wolfe
 - **Sales Tax**
 - #6 Vintage Garden Florist (1915953) Cindy Curtis
 - #29 Markop Inc. (1912612) Douglas Roeder

- **April 8th 9 a.m. (Morning call in number: 1-888-251-2909 Access code: 8091742)**
 - **Corporation Tax**
 - #129-130 Ansaldo STS USA Inc. (1916129, 1916208) Charles Potter
 - **Personal Income Tax**
 - #21 Alfred A. Kuehn (1906995) Charles Potter
 - #24 Gary and Patti Pagenkopf (0813548) Charles Potter
 - #25 Jennifer L. Gordon (0822642) Charles Potter
 - #26 Richard Cray (0812900) Charles Potter