

ADDENDUM “A”

**RADNOR TOWNSHIP
LOCAL TAXPAYERS BILL OF RIGHTS
DISCLOSURE STATEMENT**

It is the obligation of all Taxpayers to file all local tax returns voluntarily and pay all local taxes to which they are subject. However, when the duly appointed or elected tax collector determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to Taxpayers, and imposes obligations on taxing authorities to ensure that equity and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity with certain legal methods to enforce Taxpayer obligations. This Disclosure Statement sets forth your rights as a Taxpayer in connection with any audit, examination, appeal or refund claim of taxes for the Radnor Township and any enforcement or collection actions on behalf of the Township.

To obtain forms and/or more information, please contact:

Radnor Township
Department of Finance
301 Iven Avenue
Wayne, PA 19087
(610) 688-5600

Applicability of Disclosure Statement

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

- (1) Amusement Tax
- (2) Mercantile Tax
- (3) Business Privilege Tax
- (4) Amusement Devices Tax
- (5) Realty Transfer Tax
- (6) Local Services Tax (formerly known as the Occupational Privilege Tax and Emergency & Municipal Services Tax)

Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Township to comply with any provisions of this Disclosure Statement, related Regulations, or the Local Taxpayers Bill of Rights, will not excuse the Taxpayer from paying the taxes owed.

Audits or Examinations

If we contact you about your tax return or payment of any eligible taxes, we will send

you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have at least 30 calendar days from the date of the mailing to respond. Reasonable extensions of time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with our initial request for tax information. In general, our initial inquiry may include taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of our notice. However, if you have failed to file returns in any of the six years prior to the mailing date of our notice, or if we have sufficient information to indicate that taxes are owed and have not been paid in that period, we may initially request information for tax returns required to be filed or taxes required to be paid six years prior to the mailing date of our notice.

If you give us the requested information or provide an explanation, we may or may not agree with you. If we do not agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call an “assessment” or “underpayment”). Our explanation will include: (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period; (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or report that results in our decision that an underpayment exists.

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

Appeals of Decisions

If we notify you that you owe more tax (what we call an “assessment”) and you do not agree with our decision, you may appeal or seek review by filing a Petition for Administrative Appeal within 90 days of the date of the mailing of the assessment notice. The Petition must either be in our hands or postmarked by the U.S. Postal Service within this 90-day period.

Your Petition must explain the legal basis for your position and include all supporting documents. A form for submission of a Petition is available from the Township. After your Petition is received, we will notify you of your hearing date, if you requested a hearing. A Decision by an administrative hearing officer, who has been appointed by the Township, will be made within 60 days of the date your complete and accurate Petition is received. If you do not agree with the Decision of the hearing officer, you may appeal to the Court of Common Pleas of Delaware County.

Refunds

You may file a claim for refund (“Refund Claim”) if you think you paid too much tax

(what we call an “overpayment”). You must file the Refund Claim within three years of the due date for filing the return as extended, or one year after actual payment of the tax, whichever is later. If no report or local tax return is required for the tax, the Refund Claim must be made within three years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later. If your Refund Claim relates to amounts paid as a result of a notice asserting an underpayment of tax, your request for Refund Claim must be filed within one year of the date of payment. Refund Claims must be made on forms prescribed by us and must include supporting documentation. You may obtain a form for your Refund Claim by contacting the Township. If you file a tax return showing an overpayment of tax, we will treat that as a request for cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a Petition contesting the denial of the refund. A Petition must be filed within the same time limits that apply for a Refund Claim. Alternatively, you may file a Petition for Administrative Appeal without first filing a Refund Claim. If you file a Petition and request a hearing, a hearing date will be set after your Petition is received. A Decision by the hearing officer will be made within 60 days of the date your complete and accurate petition is received.

Enforcement Procedures

Once it has been determined that you owe a tax, we will take action we are legally permitted to take to enforce our claim. Such action may include obtaining additional information from you, auditing your records, entering into a settlement with you of the disputed amount of the tax, or obtaining liens on your property, levies, and seizure and sale of your property in appropriate circumstances. We may enter into a written agreement with you for payment of the tax in installments if we believe that such an agreement will facilitate collection. We impose interest and applicable penalties on the tax you owe, and may also seek a court to impose fines for noncompliance.

Tax Information Confidentiality

Information gained by us, or by the hearing officer, or any person acting on our behalf, as a result of any audit, return, report, investigation, hearing, appeal or verification, shall be kept confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and it will not preclude disclosure to the extent required by applicable law.

Taxpayer Complaints

If you have a complaint about any action relating to the Township’s taxes, please contact the Business Tax Director at: **Radnor Township, Department of Finance, P.O. 301 Iven Avenue, Wayne, PA 19087**. The Township’s main telephone number is (610) 688-5600.