

BF&R Docket No. 1509647
Petition Filed: 12/30/2015
SSN [REDACTED]
IN RE: ABHAY & KALYANI VATS
PETITION FOR Review for Personal Income Tax
PERIOD(S) 2008

AND NOW, April 28, 2016, pursuant to the Fiscal Code, the Act of 1929, April 9, P.L. 343, as amended, (72 P.S. § 1 et seq), the Board of Finance and Revenue of the Commonwealth of Pennsylvania, based upon the reasons set forth herein, hereby ORDERS the following:

Jurisdiction

This matter is before the Board of Finance and Revenue pursuant to Section 2704 of the Tax Reform Code of 1971, *as amended*, 72 P.S. § 9704.

Issue

Whether Petitioner is entitled to a 2009 credit for tax withheld to Pennsylvania.

Statement of the Case

Petitioners, Abhay and Kalyani Vats, failed to file a 2008 PA-40 return. In accordance with Federal tax records, the Department of Revenue prepared a return on Petitioner's behalf on February 24, 2015 reporting \$[REDACTED] taxable income and a \$[REDACTED] tax due. An assessment was issued for the tax due plus estimated tax penalty, late filing penalty, and interest.

In the petition filed with the Board of Appeals, Petitioners requested an adjustment of taxable income and credit for tax withheld. Petitioners submitted a 2008 PA-40 return to the Board of Appeals with all supporting schedules and documents and a payment of \$[REDACTED]. The Board of Appeals adjusted taxable income to \$[REDACTED] and the tax liability was calculated at \$[REDACTED]. After deduction of \$[REDACTED] withholding tax, the tax due was reassessed at \$[REDACTED] plus appropriate penalties and interest.

In the petition filed with the Board of Finance and Revenue, Petitioners request an additional withholding credit that was overlooked by the Board of Appeals. Petitioners submit copies of all of their 2008 W-2 forms in support of the case.

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on May 2, 2016

KAW/cyd

EX. CAL. NO. 63

Conclusion

Petitioner is entitled to an additional credit for tax withheld to Pennsylvania.

An individual is entitled to a credit for tax withheld by an employer. 72 P.S. § 7312. The submitted Forms W-2 verify total Pennsylvania withholding of \$[REDACTED]. Therefore, Petitioner's 2008 individual tax account shall be recalculated as follows:

Taxable Income	\$ [REDACTED]
Tax Liability	\$ [REDACTED]
Withholding	\$ [REDACTED]
Tax Due	\$ [REDACTED]

ORDER

The Department of Revenue shall reassess Petitioners' 2008 personal income tax account at \$[REDACTED] tax due plus appropriate penalties and interest less a \$[REDACTED] payment.

By Order Of The Board Of Finance And Revenue

Jacqueline A. Cook, Chair
Designee for Timothy A. Reese, State Treasurer

David R. Kraus, Board Member

R. Scott Shearer, Board Member

