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December 20, 2019

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105-3265

SUBJECT: State Tax Adjustment Surcharge (STAS) Filing – Electric
SUPPLEMENT NO. 25 TO TARIFF ELECTRIC – PaPUC No. 6
Issued December 20, 2019 - to become effective on January 1, 2020

Dear Secretary Chiavetta:

This letter transmits for filing with the Commission the following:

- 1) Supplement No. 25 to Tariff Electric – PaPUC No. 6
- 2) Computation sheets showing the derivation of the new State Tax Adjustment Surcharge value.

PECO has recalculated the State Tax Adjustment Surcharge (STAS) value to reflect current PURTA assessments resulting from tax rate changes and the reconciliation of prior STAS collections.

The new surcharge is a value of 0.00%, which will be effective January 1, 2020, and replaces the present **credit** value of 0.01%. A monthly bill for a residential customer using 700 kWh will increase by \$0.01, or 0.01% from \$102.66 to \$102.67.

Thank you for your assistance in this matter and please direct any questions regarding the above to Richard Schlesinger, Manager, Retail Rates at (215) 841-5771.

Sincerely,



Copies to: K. G. Sophy, Director, Office of Special Assistants
P. T. Diskin, Director, Bureau of Technical Utility Services
K. Monaghan, Director, Bureau of Audits
R. A. Kanaskie, Director, Bureau of Investigation & Enforcement
Office of Consumer Advocate
Office of Small Business Advocate
McNees, Wallace & Nurick

PECO Energy Company

Electric Service Tariff

COMPANY OFFICE LOCATION

2301 Market Street

Philadelphia, Pennsylvania 19103

For List of Communities Served, See Page 4.

Issued December 20, 2019

Effective January 1, 2020

**ISSUED BY: M. A. Innocenzo – President & CEO
PECO Energy Distribution Company
2301 MARKET STREET
PHILADELPHIA, PA. 19103**

NOTICE

LIST OF CHANGES MADE BY THIS SUPPLEMENT

State Tax Adjustment Clause – 1st Revised Page No. 32

Effective January 1, 2020, the State Tax Adjustment Clause will reflect a value of 0.00%.

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STATE TAX ADJUSTMENT CLAUSE

In addition to the net charges provided for in this tariff, a value of 0.00% will apply to all PaPUC jurisdictional distribution charges in the Base Rates and Riders, effective January 1, 2020.

(I)
(C)

Whenever any of the tax rates used in the calculation of the surcharge are changed, or recoveries are authorized under Sections 2806, 2809 or 2810 of the Competition Act, the surcharge will be recomputed as prescribed by the Commission. The recalculation will be submitted to the Commission within ten days after the change occurs and the effective date shall be ten days after filing.

In addition, if a recalculation is submitted as a result of a tax rate change (including the Revenue Neutral Reconciliation rate) the Company will thereafter file each year by December 31 annual updates or revisions with the Commission which will reflect only this tax change. These annual updates will be effective ten days after filing and will continue until such time as the effect of the change in tax rates has been included in base rates.

(C) Denotes Change
(I) Denotes Increase

PECO Energy-Electric Operations
State Tax Adjustment Surcharge
Effective January 1, 2020

| <u>Calculation of STAS Effective January 1, 2020</u> | | <u>Reference</u> |
|--|-----------------|--|
| 1 . Capital Stock Tax - 2020 | \$0 | Note (a) |
| 2 . PURTA Assessment - 8/15/19 | (\$59,743) | Att. A, Pg. 3, Ln. 5 |
| 3 . PURTA Supplemental Assessment - 8/15/19 | (\$24,438) | Att. A, Pg. 4, Ln. 21 |
| 4 . 1307 (g.1) Gross Receipts Tax | \$0 | Att. A, Pg. 2, Ln. 15 |
| 5 . Reconciliation of Prior STAS | <u>\$53,358</u> | Att. B, Pg. 1, Ln. 8 |
| 6 . Net Due from (to) Customers | (\$30,823) | Ln. 1+ Ln. 2 +Ln. 3 + Ln. 4 + Ln. 5 |
| 7 . Total Due from (to) Customers Including Gross Receipts Tax | (\$32,755) | Ln. 6 / (1-0.059) |
| 8 . Operating Revenues Subject to STAS from January 1, 2020 through December 31, 2020 | \$1,495,019,561 | Att. A, Pg. 2, Ln. 14 |
| 9 . State Tax Adjustment Surcharge | 0.00% | Ln. 7 / Ln. 8 |

(a) The 2020 capital stock tax rate is the same as was reflected at Docket No. R-2018-3000164, the Company's 2018 distribution base rate case, with a value of 0.00 mills.

PECO Energy-Electric Operations
Computation of Operating Revenues Subject to 2020 STAS

| | | <u>Reference</u> |
|---|-----------------------|---|
| 1 . <u>Booked Revenue from Sales</u> | \$2,221,191,403 | 2018 FERC Form 1, Pg. 300, Ln. 12 |
| 2 . Less : Non - jurisdictional revenue | | |
| Sales for Resale | \$114,350 | 2018 FERC Form 1, Pg. 300, Ln. 11 |
| 3 . Less: Unbilled Revenues | (\$48,161,457) | 2018 FERC Form 1, Pg. 304, Ln. 42 |
| Surcharge Over/Under Collections Included in Revenue | \$15,987,959 | Company Records |
| STAS Revenue Included in Line 1 | <u>(\$142,448)</u> | Company Records |
| 4 . <u>Operating Revenues Subject to STAS</u> <u>Before Adjustments</u> | \$2,253,392,999 | |
| 5 . Less: Transmission Charges Included in Lines 1 through 3 | \$69,839,228 | Company Records |
| 6 . Less: | | |
| Energy and Capacity Charges Included in Lines 1 through 3 | \$764,978,505 | Company Records |
| 7 . Plus: Full Year Effect of Energy Efficiency and Conservation Program | \$32,969,403 | Company Records |
| 8 . Plus: Proforma Distribution Adjustments from Change in USFC Rate | (\$7,736,904) | Company filing on October 14, 2019 at Docket No. M-2019- 3012612 |
| 9 . Plus: Full Year Effect of Non-Bypassable Transmission Charge in Distribution Rates | (\$5,742,783) | Company filing on November 13, 2019 at Docket No. P-2014- 2409362 |
| 10 . Plus: Full Year Effect of Year 2018 Distribution Base Rate Case Revenue | \$24,918,576 | Company Compliance filing on December 21, 2018 at Docket No. R-2018-3000164 |
| 11 . Plus: Distribution System Improvement Charge | (\$6,047,085) | Company Compliance filing on December 21, 2018 at Docket No. R-2018-3000164 |
| 12 . Plus: Proforma Adjustment of Tax Accounting Repair Credit | \$38,672,724 | Company Records |
| 13 . Plus: Proforma Consumer Education Cost Recovery | <u>(\$589,636)</u> | Company filing on January 31, 2018 at Docket No. R-2009- 2099208 |
| 14 . Adjusted Base Revenues for 2020 STAS | \$1,495,019,561 | |
| 15 . 0.0 Mill GRT PURTA Surcharge | \$0 | Ln. 14 * 0.0000 (a) |

(a) Refer to Attachment B, Pg. 3 for the Pennsylvania Bulletin announcing the Gross Receipts Tax PURTA Surcharge beginning January 1, 2020 due to the Public Utility Realty Tax Act Surcharge

PECO Energy
2018 PURTA Adjustment

| Per August 15, 2019 Assessment (a) | <u>Distribution</u> | <u>Total</u> |
|---|----------------------------|---------------------|
| 1 . Tax Base | \$154,414,138 | \$292,894,798 |
| 2 . Tax @ 30.1894 Mills | \$4,661,670 | \$8,842,318 |
| 2018 Rate Case PURTA | | |
| 3 . Tax Base | \$154,414,138 | \$292,894,798 |
| 4 . Tax @ 30.5763 Mills | <u>\$4,721,413</u> | <u>\$8,955,639</u> |
| 5 . Amount Due from / (to) Customers | (\$59,743) | (\$113,321) |

(a) See Attachment B, Pg. 4

PECO Energy
Supplemental PURTA Adjustments

| Per August 15, 2019 Assessment (a) | <u>Transmission & Distribution / Distribution (b)</u> | <u>Total</u> |
|---|--|---------------------|
| 1 . Adjustment for 1998 Tax Year | \$29,177 | \$137,241 |
| 2 . Adjustment for 1999 Tax Year | (\$1,729) | (\$11,105) |
| 3 . Adjustment for 2000 Tax Year | (\$3,436) | (\$3,947) |
| 4 . Adjustment for 2001 Tax Year | (\$4,240) | (\$4,918) |
| 5 . Adjustment for 2002 Tax Year | (\$4,845) | (\$5,597) |
| 6 . Adjustment for 2003 Tax Year | (\$2,904) | (\$3,394) |
| 7 . Adjustment for 2004 Tax Year | (\$3,665) | (\$4,293) |
| 8 . Adjustment for 2005 Tax Year | (\$4,049) | (\$4,797) |
| 9 . Adjustment for 2006 Tax Year | (\$3,498) | (\$4,157) |
| 10 . Adjustment for 2007 Tax Year | (\$2,083) | (\$2,418) |
| 11 . Adjustment for 2008 Tax Year | (\$594) | (\$684) |
| 12 . Adjustment for 2009 Tax Year | (\$1,491) | (\$2,897) |
| 13 . Adjustment for 2010 Tax Year | (\$27) | (\$53) |
| 14 . Adjustment for 2011 Tax Year | \$354 | \$680 |
| 15 . Adjustment for 2012 Tax Year | (\$727) | (\$1,410) |
| 16 . Adjustment for 2013 Tax Year | (\$1,083) | (\$1,954) |
| 17 . Adjustment for 2014 Tax Year | (\$1,955) | (\$3,426) |
| 18 . Adjustment for 2015 Tax Year | (\$1,625) | (\$3,050) |
| 19 . Adjustment for 2016 Tax Year | (\$7,900) | (\$16,135) |
| 20 . Adjustment for 2017 Tax Year | <u>(\$8,118)</u> | (\$16,334) |
| 21 . Amount Due from / (to) Customers | (\$24,438) | N.A. |

(a) See Attachment B, Pg. 4

(b) Years 1998 through 2008 reflect Transmission and Distribution.
Year 2009 and onward reflect Distribution.

PECO Energy-Electric Operations
State Tax Adjustment Surcharge Reconciliation
For the Year 2019

Reconciliation of Current STAS

Reference

| | | |
|--|--------------------|--|
| 1 . 1307 (g.1) Gross Receipts Tax | \$0 | 12/21/18 STAS Filing, Att. A, Pg. 1, Ln. 4 |
| 2 . Capital Stock Tax - 2019 | \$0 | 12/21/18 STAS Filing, Att. A, Pg. 1, Ln. 1 |
| 3 . PURTA Assessment - 9/10/18 | (\$23,805) | 12/21/18 STAS Filing, Att. A, Pg. 1, Ln. 2 |
| 4 . PURTA Supplemental Assessment - 9/10/18 | \$4,027 | 12/21/18 STAS Filing, Att. A, Pg. 1, Ln. 3 |
| 5 . Reconciliation of Prior STAS | <u>(\$62,736)</u> | 12/21/18 STAS Filing, Att. A, Pg. 1, Ln. 5 |
| 6 . Subtotal | (\$82,514) | Ln. 1 + Ln. 2 + Ln. 3 + Ln. 4 + Ln. 5 |
| 7 . Less STAS Revenues Collected from Customers - 2019 | <u>(\$135,872)</u> | Att. B, Pg. 2 |
| 8 . Net Due from/(to) Customers | \$53,358 | Ln. 6 - Ln. 7 |

PECO Energy-Electric Operations
STAS Collections-Company Records
12 Months Ended December 31, 2019

| | |
|---------------|-------------------|
| Jan | (\$12,689) |
| Feb | (\$11,861) |
| Mar | (\$11,319) |
| April | (\$9,949) |
| May | (\$9,102) |
| Jun | (\$11,041) |
| July | (\$14,584) |
| Aug | (\$15,299) |
| Sep | (\$13,307) |
| Oct | (\$10,885) |
| Nov (est) | (\$10,947) |
| Dec (est) | <u>(\$13,407)</u> |
| Total | (\$144,391) |
| Less: GRT | <u>\$ (8,519)</u> |
| Net After GRT | (\$135,872) |

NOTICES

DEPARTMENT OF REVENUE

Public Utility Realty Tax Act; Surcharge Rate Notice for the Tax Year Beginning January 1, 2020

[49 Pa.B. 5384]
[Saturday, September 14, 2019]

Section 1111-A(d) of the Tax Reform Code of 1971 (act) (72 P.S. § 8111-A(d)) requires the Secretary of Revenue to publish the rate of the Public Utility Realty Tax Act (PURTA) surcharge in the form of a notice in the *Pennsylvania Bulletin* by October 1, 2003, and by each October 1 thereafter. The tax rate established in section 1111-A(d) of the act shall be imposed upon gross receipts taxes as provided in section 1111-A(d) of the act for the period beginning the next January 1.

The result of the PURTA surcharge calculation provided in section 1111-A of the act for the tax year beginning January 1, 2020, is zero mills. Therefore, no PURTA surcharge under section 1111-A(d) of the act will be imposed for the taxable period beginning January 1, 2020.

C. DANIEL HASSELL,
Secretary

[Pa.B. Doc. No. 19-1397. Filed for public inspection September 13, 2019, 9:00 a.m.]

Revised

August 15, 2019

PECO ENERGY CO
 2301 MARKET ST. N3-3
 PHILADELPHIA, PA 19101

**Re: 2018 Pennsylvania Public Utility Realty Tax
 Notice of Determination**

Dear Taxpayer:

Pursuant to the Public Utility Realty Tax Act, the Department of Revenue herein provides notice of the state taxable values of PURTA realty and the millage rate for tax year 2018. This notice is based on information provided by County Tax Assessor offices. Any discrepancies must be addressed with that agency and not with the Pennsylvania Department of Revenue. Please note, any net liabilities resulting from prior years' adjustments are due and payable along with the current year liability.

Payment of tax is required within 45 days of the mailing date of this notice. Previous payments, adjustments and credits should be taken into consideration. Payments and correspondence relevant to the PURTA tax or this notice should be mailed directly to the above address.

All payments of \$1,000 or more must be made electronically or by certified or cashier's check remitted in person or by express mail courier. For information on electronic filing options, visit www.etides.state.pa.us.

Thank you for your attention to this matter.

Sincerely,

| | Tax Year | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|-----------------------------|---|------------------|------------------|------------------|
| Department of Revenue | 1) Total Realty Tax Equivalent (RTE): | \$ 29,011,137 | \$ 28,188,323 | \$ 28,499,851 |
| Bureau of Corporation Taxes | 2) Total State Taxable Value (STV) for all utilities: | \$ 1,284,282,536 | \$ 1,239,870,638 | \$ 1,243,738,178 |
| PURTA Tax Unit | 3) PURTA Millage Rate, including 7.6 mills for PTA | 30.1894 mills | 30.3349 mills | 30.5147 mills |
| | 4) Utility STV: | \$292,894,798 | \$273,132,918 | \$272,097,374 |
| PLEASE SEE | 5) Liability (Line 3 x Line 4): | \$8,842,318 | \$8,285,460 | \$8,302,970 |
| PAGE 2 | 6) Utility Transition Credit: | N/A | N/A | N/A |
| FOR YEARS | 7) Utility Liability Adjustment: | N/A | (\$16,334) | (\$16,135) |
| 1998 - 2015 | 8) Utility Transition Credit Adjustment: | N/A | N/A | N/A |

Account ID: 3500103

Details

| Tax Year | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|----------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | <u>Adjusted Totals</u> | | | | | | | | |
| 1) Total RTE: | \$ 29,040,310 | \$ 28,890,822 | \$ 31,023,648 | \$ 30,784,451 | \$ 30,743,215 | \$ 30,131,965 | \$ 31,004,250 | \$ 30,367,201 | \$ 28,662,134 |
| 2) Total STV for all utilities | \$ 1,245,777,437 | \$ 1,236,574,776 | \$ 1,251,121,434 | \$ 1,263,589,824 | \$ 1,342,776,064 | \$ 1,404,909,878 | \$ 1,524,679,090 | \$ 1,612,558,409 | \$ 1,637,511,036 |
| 3) PURTA Millage Rate: | 30.9110 mills | 30.9636 mills | 32.3967 mills | 31.9627 mills | 30.4953 mills | 29.0476 mills | 27.9349 mills | 26.4317 mills | 25.1035 mills |
| | <u>Utility Adjustment</u> | | | | | | | | |
| 4) Utility STV: | \$267,529,625 | \$265,565,598 | \$235,383,649 | \$243,089,124 | \$271,685,592 | \$264,005,981 | \$275,894,454 | \$297,504,840 | \$294,963,435 |
| 5) Liability (Line 3 x Line 4) | \$8,269,608 | \$8,222,867 | \$7,625,653 | \$7,769,785 | \$8,285,134 | \$7,668,740 | \$7,707,084 | \$7,863,559 | \$7,404,615 |
| 6) Utility Transition Credit: | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 7) Utility Liability Adjustment: | (\$3,050) | (\$3,426) | (\$1,954) | (\$1,410) | \$680 | (\$53) | (\$2,897) | (\$684) | (\$2,418) |
| 8) Transition Credit Adjustment: | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

| Tax Year | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 |
|----------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | <u>Adjusted Totals</u> | | | | | | | | |
| 1) Total RTE: | \$ 30,279,611 | \$ 30,434,680 | \$ 29,117,632 | \$ 29,062,926 | \$ 28,717,890 | \$ 28,811,975 | \$ 27,797,395 | \$ 38,318,452 | \$ 40,526,774 |
| 2) Total STV for all utilities: | \$ 1,607,436,360 | \$ 1,511,496,616 | \$ 1,413,017,543 | \$ 1,347,820,958 | \$ 1,341,015,420 | \$ 1,314,534,911 | \$ 1,337,209,843 | \$ 2,025,067,645 | \$ 2,061,735,294 |
| 3) PURTA Millage Rate: | 26.4372 mills | 27.7355 mills | 28.2067 mills | 29.1629 mills | 29.0150 mills | 29.5180 mills | 28.3876 mills | 26.5221 mills | 72.2058 mills |
| | <u>Utility Adjustment</u> | | | | | | | | |
| 4) Utility STV: | \$279,002,515 | \$252,466,849 | \$239,855,739 | \$220,438,528 | \$210,412,290 | \$211,973,368 | \$207,713,164 | \$641,902,281 | \$625,244,284 |
| 5) Liability (Line 3 x Line 4): | \$7,376,045 | \$7,002,294 | \$6,765,539 | \$6,428,627 | \$6,105,113 | \$6,257,030 | \$5,896,478 | \$17,024,596 | \$45,146,264 |
| 6) Utility Transition Credit: | N/A | N/A | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$100,000 |
| 7) Utility Liability Adjustment: | (\$4,157) | (\$4,797) | (\$4,293) | (\$3,394) | (\$5,597) | (\$4,918) | (\$3,947) | (\$11,105) | \$137,241 |
| 8) Transition Credit Adjustment: | N/A | N/A | N/A | N/A | N/A | \$0 | \$0 | \$0 | \$0 |

If you do not agree with this Notice of Determination for 2018 PURTA, you may file a Petition for Recalculation with the Board of Finance and Revenue pursuant to Section 1109-A of the Tax Reform Code of 1971. The petition must be postmarked by the U.S. Postal Service or received by the Board of Finance and Revenue within 30 days of the mailing date of this notice. To request and receive a detailed Statement of Account, log onto www.etides.state.pa.us. Please review it to confirm the status of payments made, transition credits and adjustments to previous tax liabilities or balances still due. Any overpayment is available for transfer within the account, and any net credit balance for the account is available for refund/assignment.