

**NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION
AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT**

If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

Read Instruction Sheets A and B before completing this report. Residents and non-residents of Philadelphia must complete this report to calculate deductible employee business expenses. Certain non-residents must complete this report to calculate non-taxable compensation.

EMPLOYER			EMPLOYEE SOCIAL SECURITY NUMBER
PLACE OF EMPLOYMENT			IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____
CITY	STATE	ZIP CODE	EMPLOYER IDENTIFICATION NUMBER (From Form W-2)
1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A <u>SALARY BASIS</u> per FORM W-2			.00
A. Non-Taxable Stock Options included in Line 1. (Must reflect on W-2)			.00
B. Adjusted Gross Compensation (Subtract Line 1A from Line 1)			.00
2. Computation of taxable compensation and/or allowable expenses			
A. Number of Days/Hours (Include overtime from Line 2C)			Days/Hours
B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time)			Days/Hours
C. Number of actual Workdays/Hours (Base _____ Overtime _____) (Line 2A minus Line 2B) If computing overtime, see instructions on Instruction Sheet B.			Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C			Days/Hours
E. Percentage of time worked outside of Philadelphia (Line 2D divided by Line 2C)			%
F. Non-taxable gross compensation earned outside of Philadelphia (Line 1B times Line 2E)			.00
G. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 20			.00
(ii) Multiply amount on Line 2G (i) by the percentage on Line 2E			.00
(iii) Deductible non-reimbursed employee business expenses. Subtract Line 2G (ii) from Line 2G (i)			.00
H. Non-taxable income and/or deductible employee business expenses Add Line 2F and Line 2G (iii)			.00
3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A <u>COMMISSION BASIS</u> per FORM W-2			.00
A. Non-Taxable Stock Options included in Line 1. (Must reflect on W-2)			.00
B. Adjusted Gross Compensation (Subtract Line 3A from Line 3)			.00
4. Computation of taxable compensation and/or allowable expenses			
A. Total Sales			.00
B. Sales earned outside of Philadelphia (Income Regulations 209(b))			.00
C. Percentage of sales outside of Philadelphia. Divide Line 4B by Line 4A.			%
D. Commissions earned outside of Philadelphia. Multiply Line 3B by 4C.			.00
E. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 20			.00
(ii) Multiply amount on Line 4E (i) by the percentage on Line 4C			.00
(iii) Deductible non-reimbursed employee business expenses. Subtract Line 4E (ii) from Line 4E (i)			.00
F. Non-taxable gross commissions/deductible employee business expenses Add Line 4D and Line 4E			.00
5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F) Enter here and on Line 2 of the return.			.00
6. TAXABLE GROSS COMPENSATION (Line 1B plus Line 3B MINUS Line 5) Residents enter Line 6 on Page 1, Line 4; Non-residents enter Line 6 on Page 1, Line 6.			.00