

PARTIAL YEAR RESIDENTS

If you were a resident of Philadelphia for only a portion of 2003, indicate your period of residency in the space provided on the return. Certain taxable income should be pro-rated based on your period of residency. For example, if you owned a stock for the entire year and received a dividend of \$1,000, but moved to Philadelphia on July 1, 2003, only \$500 of the dividend would be taxable. If this was your only taxable dividend, you would enter 500 on Line 1 of the tax return.

If income was realized on a specific date, your residency on that date will determine its taxability. In the above example, if you had a short-term capital gain (held six months or less) that was realized on June 1, none of that gain is taxable since you were not a Philadelphia resident on that date.

For further information, contact the Technical Staff at 215-686-6432.

SOCIAL SECURITY NUMBERS

Page 1 of this return contains provisions for Social Security numbers. If these spaces are blank, complete them. If the data is incorrect, use the **Change Form** to make corrections. Disclosure of Social Security numbers is required pursuant to the provisions of Title 19 of the Philadelphia Code and regulations promulgated thereto. Social Security numbers are used to identify taxpayers and to ensure compliance of all City tax laws. Social Security numbers are treated as confidential, except in the course of Department of Revenue business.

COMPUTATION OF INTEREST AND PENALTY

Month after Due Date	Returns Filed After Due Date	Interest	Penalty	Combined Interest & Penalty	Cumulative Interest & Penalty
1st	04/16/04 thru 05/15/04	1%	1%	2%	2%
2nd	05/16/04 thru 06/15/04	1%	1%	2%	4%
3rd	06/16/04 thru 07/15/04	1%	1%	2%	6%
4th	07/16/04 thru 08/15/04	1%	2%	3%	9%
5th	08/16/04 thru 09/15/04	1%	2%	3%	12%
6th	09/16/04 thru 10/15/04	1%	2%	3%	15%
7th	10/16/04 thru 11/15/04	1%	3%	4%	19%
8th	11/16/04 thru 12/15/04	1%	3%	4%	23%
9th	12/16/04 thru 01/15/05	1%	3%	4%	27%
10th	01/16/05 thru 02/15/05	1%	4%	5%	32%
11th	02/16/05 thru 03/15/05	1%	4%	5%	37%
12th	03/16/05 thru 04/15/05	1%	4%	5%	42%

For each additional month or fraction thereof, after the 12th month, add 1% for interest and 1 ¼% for penalty.