

## 2003 ANNUAL RECONCILIATION OF EMPLOYER WAGE TAX

**Who Must File:** All Employers who paid taxable compensation to residents of Philadelphia, even if earned outside of Philadelphia, and to non-residents for services performed within Philadelphia.

**When To File:** The Annual Reconciliation of Employer Wage Tax for the calendar year 2003 is due on or before **February 29, 2004**. **Failure to file by the due date will result in the imposition of interest, penalty, fines and legal costs.**

**Where To File:** Sign the Annual Reconciliation return and mail to:

Philadelphia Department of Revenue  
P.O. Box 1670  
Philadelphia, Pa. 19105-1670

- **Place your Federal Identification Number and/or Social Security Number in the space provided if it was not preprinted.**
- **Change Form:** Use this form to report a mailing address change, cancellation of activity and a change of entity. A single Change Form can be used for all tax types for which you are liable.
- **Print your numbers legibly and boldly to ensure efficient processing. Photocopies of this return are not acceptable.** This return can be obtained by calling the number listed below and is available on our website.
- **If the tax due on line 12 of this Annual Reconciliation is \$1 or more, make check payable to "City of Philadelphia." Do not remit tax if less than \$1.**
- **Tax Overpaid:** A refund petition must be filed by the employer for any employer refunds. To obtain this refund form, see the "Contact Information" section below.
- **Wage Tax Rate Reduction:** It is expected that the Wage Tax rate will again be reduced, effective on July 1, 2004. Visit our web site, call or e-mail the Revenue Department in June 2004, for confirmation that the rate has been reduced. As in previous years, a notice will also be sent to all Wage Tax accounts after the reduction becomes law.
- **Contact Information:** For more information call 215-686-6600 or send e-mail to [revenue@phila.gov](mailto:revenue@phila.gov). Tax forms, schedules and instructions can be downloaded from our web site at [phila.gov/revenue](http://phila.gov/revenue). All forms are in Adobe Acrobat Format and require Acrobat Reader 4.0 or later.

### COMPUTATION OF INTEREST AND PENALTY

Month after Due Date	Returns Filed After Due Date	Interest	Penalty	Combined Interest & Penalty	Cumulative Interest & Penalty
1st	03/01/04 thru 03/31/04	1%	1%	2%	2%
2nd	04/01/04 thru 04/30/04	1%	1%	2%	4%
3rd	05/01/04 thru 05/31/04	1%	1%	2%	6%
4th	06/01/04 thru 06/30/04	1%	2%	3%	9%
5th	07/01/04 thru 07/31/04	1%	2%	3%	12%
6th	08/01/04 thru 08/31/04	1%	2%	3%	15%
7th	09/01/04 thru 09/30/04	1%	3%	4%	19%
8th	10/01/04 thru 10/31/04	1%	3%	4%	23%
9th	11/01/04 thru 11/30/04	1%	3%	4%	27%
10th	12/01/04 thru 12/31/04	1%	4%	5%	32%
11th	01/01/05 thru 01/31/05	1%	4%	5%	37%
12th	02/01/05 thru 02/28/05	1%	4%	5%	42%

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