

## 2004 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 2004 is due on or before **February 28, 2005**. **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

**Internet Filing:** To file this return online, go to [www.phila.gov/revenue](http://www.phila.gov/revenue) and select "Online Services". After submitting the tax return, you will receive an e-mail confirming that your tax return has been filed. W-2 data must be mailed to the above "Where to File" address even if you file the tax return online.

**Line 10: Tax Due** - If the tax due on Line 10 of the Annual Reconciliation of Wage Tax return is \$1 or more, make check payable to "City of Philadelphia". Do not remit tax due if less than \$1. Internet filers can pay the tax due via credit card. A user fee is added to the tax due when paying by credit card.

**Line 11: Tax Overpaid** - A refund petition must still be filed by the employer for any employer refunds. To download the refund petition, go to [www.phila.gov/revenue](http://www.phila.gov/revenue) and select "Tax Forms". Remember to complete the "statement of facts" section of the refund petition.

**Termination of Wage Tax Activity** - If the entity no longer has wage tax withholding responsibilities, use the "Change Form" to indicate the termination of Wage Tax liability. The form can be downloaded from [www.phila.gov/revenue](http://www.phila.gov/revenue) in the "Tax Form" section. If the wage tax withholding responsibilities terminated prior to 2004, mail in the "Change Form" but do not complete this wage tax reconciliation return.

**Contact Information:** send e-mail to [revenue@phila.gov](mailto:revenue@phila.gov) or call 215-686-6600. Forms can be downloaded from [www.phila.gov/revenue](http://www.phila.gov/revenue).

Print your numbers legibly and boldly to ensure efficient processing. Photocopies of this return are not acceptable.

### COMPUTATION OF INTEREST AND PENALTY

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

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