

2000 ANNUAL RECONCILIATION OF EMPLOYER WAGE TAX

Included in this package are the following:

- This instruction sheet
- 1 Employer Wage Tax Reconciliation return with pre-printed information to be used when filing your return
- 1 blank Employer Wage Tax Reconciliation return to be retained for your records
- 1 Change Form

GENERAL FILING INFORMATION

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

When To File: The Annual Reconciliation of Employer Wage Tax for the calendar year 2000 is due on or before **February 28, 2001.**

Failure to file by the due date will result in the imposition of interest and penalty.

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

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

See Page 2 for reporting instructions for W-2's.

- **Place your Federal Identification Number and/or Social Security Number in the space provided if it was not pre-printed.**
- **Change Form:** Use this form to report a mailing address change, cancellation of activity and a change of entity.
- **Print your numbers legibly and boldly to ensure efficient processing.**
 Photocopies and facsimiles of this return are **not** acceptable. This return can be obtained by calling the number listed below and is available for download from our website. Internet forms are in PDF format and require Adobe Acrobat Reader 4.0 or later.
- **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, 2001. Visit our web site, call or e-mail the Revenue Department in June, 2001, 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

Direct telephone inquiries to 215-686-6600
 Send e-mail to revenue@phila.gov
 Visit our web site - www.phila.gov/departments/Revenue

COMPUTATION OF INTEREST AND PENALTY

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

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