

**CITY OF PHILADELPHIA
ANNUAL RECONCILIATION OF 2014
EMPLOYEE EARNINGS TAX
DUE DATE APRIL 15, 2015**



SOCIAL SECURITY NUMBER

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Taxpayer Name and Address _____

Do not file this return if Philadelphia wage tax was withheld on all compensation (Line 12 = Line 13). File a Change Form to cancel this account.

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

Download forms at www.phila.gov/revenue.

To cancel this account enter the termination date AND file a CHANGE



m	m	-	d	d	-	y	y	y	y
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YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS.

If this is an amended return place an "X" here:

1. Gross Compensation received in 2014. Enclose 2014 W-2 form(s).....1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
2. Non-taxable gross compensation from Page 2, Line 5.....2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
3. Gross taxable compensation (Line 1 minus Line 2).....3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
4. Taxable Gross Compensation received by a <u>resident</u> of Philadelphia January 1, 2014 to June 30, 20144.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
5. Tax Due (Line 4 times .03924).....5.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
6. Taxable Gross Compensation received by a <u>resident</u> of Philadelphia July 1, 2014 to December 31, 20146.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
7. Tax Due (Line 6 times .03920).....7.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
8. Taxable Gross Compensation received by a <u>nonresident</u> of Philadelphia January 1, 2014 to June 30, 20148.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
9. Tax Due (Line 8 times .03495).....9.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
10. Taxable Gross Compensation received by a <u>nonresident</u> of Philadelphia July 1, 2014 to December 31, 201410.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
11. Tax Due (Line 10 times .034915).....11.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
12. Total amount of Tax Due (Add Lines 5, 7, 9 and 11).....12.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
13. Any Philadelphia wage tax withheld by employer per enclosed W-2 forms. If Line 13 is equal to or greater than Line 12, <u>STOP HERE!</u> Do not file this return.13.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
14. Net Tax Due (Line 12 minus Line 13.).....14.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
15. Tax that <u>you, not your employer</u> , previously paid for 2014. (Not included on W-2 forms).....15.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
16. ADDITIONAL TAX DUE If Line 14 is greater than Line 15, enter here and in the Tax Due box of the Payment Coupon16.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
OVERPAYMENT OPTIONS If Line 14 is less than Line 15, enter the amount to be:						
17A. REFUNDED. Do not file a separate Refund Petition17A.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
17B. APPLIED to the 2015 Earnings Tax Return.....17B.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00

If claiming a refund on line 17A, W-2 forms must accompany this return. Do not file a separate Refund Petition.

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

**NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION
AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES 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. If wage tax was withheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

EMPLOYER	EMPLOYEE SOCIAL SECURITY NUMBER	
PLACE OF EMPLOYMENT	IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____	
	EMPLOYER IDENTIFICATION NUMBER (From Form W-2)	
Read Instruction Sheets A and B before completing this report.	Column A 1/1/2014 to 6/30/2014	Column B 7/1/2014 to 12/31/2014
1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 1. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 1A from Line 1)	.00	.00
2. Computation of taxable compensation and/or allowable expenses		
A. Number of Days/Hours (Include overtime from Line 2C)	Days/Hours	Days/Hours
B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time)	Days/Hours	Days/Hours
C. Number of actual Workdays/Hours (Base _____ Overtime _____) (Line 2A minus Line 2B)	Days/Hours	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C	Days/Hours	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	.00
G. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 21	.00	.00
(ii) Multiply amount on Line 2G (i) by the percentage on Line 2E	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i))	.00	.00
H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii))	.00	.00
3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 3. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 3A from Line 3)	.00	.00
4. Computation of taxable compensation and/or allowable expenses		
A. Total Sales	.00	.00
B. Sales earned outside of Philadelphia (Income Regulations 209(b))	.00	.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	.00
E. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 21	.00	.00
(ii) Multiply amount on Line 4E (i) by the percentage on Line 4C	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i))	.00	.00
F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii))	.00	.00
5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F from Columns A and B.) Enter here and on Line 2 of the return.	.00	
6. TAXABLE GROSS COMPENSATION (Line 1B minus Line 2H PLUS Line 3B minus Line 4F) Residents enter Column A on Page 1, Line 4; Non-residents enter Column A on Page 1, Line 8. Residents enter Column B on Page 1, Line 6; Non-residents enter Column B on Page 1, Line 10.	.00	.00