

## **2013 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 2013 is due on or before February 28, 2014. **Failure to file and pay by this 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.

**Print your numbers legibly to ensure efficient processing.** Photocopies of this return are not acceptable. Regulations, returns and instructions are available at [www.phila.gov/revenue](http://www.phila.gov/revenue). Contact the Department by calling 215-686-6600 or send e-mail to [revenue@phila.gov](mailto:revenue@phila.gov).

To file this return online, go to [www.phila.gov/revenue](http://www.phila.gov/revenue) and select "Payments & E-file" then "E-File" then "File Online". **After submitting the return you must print the resulting confirmation page for your records.** W-2 data must be submitted to the above "Where To File" address even if you file the tax return online.

If the entity no longer has wage tax withholding responsibilities, use the **Change Form** to indicate the termination of wage tax liability and enter the termination date on the return in the space provided. The Change Form can be downloaded from our web site in the "Tax Returns" section. If the wage tax withholding responsibilities terminated prior to 2013, mail in the Change Form but do not complete and file a 2013 Wage Tax Reconciliation return.

**Line 10: Tax Due** - If the tax due on Line 10 of the Annual Reconciliation of Wage Tax return is \$1 or more, make a 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 or by e-check. A user fee is added when paying electronically.

ACH Debits and Credits are accepted for payment of tax. For more information or to enroll in this program go to [www.phila.gov/revenue](http://www.phila.gov/revenue) and click "Payments & E-File" then select "Pay Taxes". Contact the Electronic Government Unit at 215-686-6582, 6628 or 6459 or e-mail to [egovservices@phila.gov](mailto:egovservices@phila.gov).

**Line 11: Tax Overpaid** - A refund petition must 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 Returns" then "Refund Petitions". Remember to complete the "Reason for Refund" section of the petition. **Additional information is required before a decision can be made on your refund request. Provide a letter on company letterhead (signed by an officer of the company) stating that the additional tax withheld has been returned to the employees. If your refund request is resulting from a duplicate payment, provide supporting documentation. If you have questions about your filing requirements, application of payments or tax balances, call Taxpayer Services at 215-686-6600.**

### **Interest, Penalties and Costs**

Effective January 1, 2014 - All taxes (except Real Estate) bear simple interest. The annual rate shall be the Federal Short-Term Rate effective January 1 of such calendar year (26 § USCA 6621 et. seq.) plus five (5) percentage points.

Penalty will be at the rate of 1¼% of the unpaid tax for each month or fraction thereof.

See the Department of Revenue web site for current interest rate.