

**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 overwithheld by your employer, do not file this return. File the Employee Wage Tax Refund Petition.

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| 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. | |
| 1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2 | .00 |
| A. Non-Taxable Stock Options included in Line 1. (Must reflect on W-2) | .00 |
| B. Adjusted Gross Compensation (Subtract Line 1A from Line 1) | .00 |
| 2. Computation of taxable compensation and/or allowable expenses | |
| A. Number of Days/Hours (Include overtime from Line 2C) | Days/Hours |
| B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time) | Days/Hours |
| C. Number of actual Workdays/Hours (Base _____ Overtime _____) (Line 2A minus Line 2B) If computing overtime, see instructions on Instruction Sheet B. | Days/Hours |
| D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C | 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 |
| G. (i) Total non-reimbursed business expenses from IRS Form 2106 and/or Schedule A, Miscellaneous Deductions | .00 |
| (ii) Multiply amount on Line 2G (i) by the percentage on Line 2E | .00 |
| (iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i)) | .00 |
| H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii)) | .00 |
| 3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2 | .00 |
| A. Non-Taxable Stock Options included in Line 3. (Must reflect on W-2) | .00 |
| B. Adjusted Gross Compensation (Subtract Line 3A from Line 3) | .00 |
| 4. Computation of taxable compensation and/or allowable expenses | |
| A. Total Sales | .00 |
| B. Sales earned outside of Philadelphia (Income Regulations 209(b)) | .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 |
| E. (i) Total non-reimbursed business expenses from IRS Form 2106 and/or Schedule A, Miscellaneous Deductions | .00 |
| (ii) Multiply amount on Line 4E (i) by the percentage on Line 4C | .00 |
| (iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i)) | .00 |
| F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii)) | .00 |
| 5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F.) 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 of Philadelphia enter this amount on Page 1, Line 4; Non-residents of Philadelphia enter this amount on Page 1, Line 6. | .00 |