

**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.**

EMPLOYER	EMPLOYEE SOCIAL SECURITY NUMBER
PLACE OF EMPLOYMENT	IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____
	EMPLOYER IDENTIFICATION NUMBER (From Form W-2)
<b>Read Instruction Sheets A and B before completing this report.</b>	
<b>1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2</b>	.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
<b>2. Computation of taxable compensation and/or allowable expenses</b>	
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 Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 20	.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
<b>3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2</b>	.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
<b>4. Computation of taxable compensation and/or allowable expenses</b>	
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 Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 20	.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
<b>5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F.)</b>	.00
<b>6. TAXABLE GROSS COMPENSATION (Line 1B minus Line 2H PLUS Line 3B minus Line 4F)</b> Residents of Philadelphia enter this amount on Page 1, Line 4; Non-residents of Philadelphia enter this amount on Page 1, Line 6.	.00