



**TAX YEAR 2018**

**INCOME-BASED WAGE TAX REFUND PETITION**

OFFICE USE ONLY

Read the instructions on the reverse side of this form prior to completing this petition. Print or type all information.

The purpose of this form is to petition for Income-based Wage Tax Refunds ONLY. To seek a refund for time worked outside of Philadelphia and/or Federal Form #2106 non-reimbursed business expenses, a Wage Tax Refund Petition must be completed for each W-2 where such a refund is sought. Such W-2s should not be included in this calculation or attached to this form.

ALL W-2 forms for which you are seeking an Income-based Wage Tax Refund, showing the Federal, State, Medicare and Local wages and withholding must be attached for this petition to be processed. If you have more W-2s to report than is allowed in the space below, please attach additional sheets in the same format. Please note that each taxpayer (including spouses) must file a separate Income-Based Wage Petition. Joint filing is not acceptable for this refund.

A completed Pennsylvania Schedule SP for tax year 2018 must be attached to this petition if you file a Pennsylvania Income Tax Return. The City of Philadelphia will verify the Schedule SP was filed with and approved by the state prior to issuance of any Income-based Wage Tax Refund Check. A petition will not be deemed complete until information is received from the state and eligibility is verified. Non-Pennsylvania residents that work in Philadelphia but do not file a Pennsylvania Income Tax Return must include a signed copy of their state income tax return to be considered for eligibility.

**YOU WILL NOT RECEIVE A REFUND IF YOU OWE DELINQUENT TAXES OR FEES TO THE CITY OF PHILADELPHIA.**

EMPLOYEE'S NAME		SOCIAL SECURITY NUMBER		DAYTIME PHONE
HOME ADDRESS		OCCUPATION		EMAIL ADDRESS
CITY	STATE	ZIP CODE	NUMBER OF W-2s ATTACHED FOR THIS PETITIONER:	NUMBER OF DEPENDENTS:
SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NUMBER (if applicable)		DAYTIME PHONE
TOTAL PA SCHEDULE SP ELIGIBILITY INCOME FROM PA 40, LINE 20:		FILING STATUS: <input type="checkbox"/> Unmarried, Separated, Deceased <input type="checkbox"/> Married, (even if filing separately)		

**CALCULATING YOUR REFUND**

**DO NOT INCLUDE YOUR SPOUSE'S W-2 INFORMATION IN THE CALCULATION OF YOUR REFUND. SPOUSAL INFORMATION IS FOR PROOF OF ELIGIBILITY ONLY. YOUR SPOUSE MUST FILE HIS/HER OWN INCOME-BASED WAGE TAX REFUND PETITION TO RECEIVE A REFUND.**

		Employer 1	Employer 2	Employer 3	Employer 4	Total Refund (See below)
<b>1</b>	Employer Identification Number (W-2 Box b)					
<b>2</b>	Philadelphia Wages January 1 - June 30, 2018					
<b>3</b>	Philadelphia Wages July 1 - December 31, 2018					
<b>4</b>	Income-based Wage Tax Due January 1 - June 30, 2018 (see below)					
<b>5</b>	Income-based Wage Tax Due July 1 - December 31, 2018 (see below)					
<b>6</b>	Total Income-based Wage Tax Due (Row 4 plus Row 5)					
<b>7</b>	Wage Tax Withheld (W-2 Box 19)					
<b>8</b>	Refund Due (Row 7 minus Row 6)					

**INSTRUCTIONS FOR CALCULATION OF REFUND DUE**

**Philadelphia Resident Employee Instructions:** Multiply Row 2 by .033907 and enter the result into Row 4. Multiply Row 3 by .033809 and enter into Row 5.  
**Non-Resident Employee Instructions:** Multiply Row 2 by .029654 and enter the result into Row 4. Multiply Row 3 by .029567 and enter into Row 5.  
**Total Refund Column Instructions:** Enter the sum of all refunds due or all employers listed in Row 8 in the bolded box under the column labeled "Total Refund". If more than four employers, submit additional sheets in the above format.

**EMPLOYEE CERTIFICATION**

*I HEREBY CERTIFY that the statements contained herein and in any supporting schedule or exhibit are true and correct to the best of my knowledge and belief. I understand that if I knowingly make any false statements herein, I am subject to such penalties as may be prescribed by City Ordinance.*

TAXPAYER SIGNATURE <i>(Signature must be clear and legible.)</i>	DATE
PREPARER SIGNATURE <i>(Signature must be clear and legible.)</i>	DATE

## INCOME-BASED WAGE TAX REFUND PETITION INSTRUCTIONS

You must attach the applicable W-2 forms indicating Federal, Medicare, State and Local wages to the petition. A completed PA Schedule SP for tax year 2018 should also be attached if the employee filed for tax year 2018.

Spouses who would both like to file an Income-Based Wage Tax Refund Petition must file separately.

**Reduced Rates Generally** – To receive a reduced rate you must be eligible for Pennsylvania 40 Schedule SP special tax forgiveness. A completed Schedule SP for tax year 2018 must be attached to this application. The City of Philadelphia will verify the Schedule SP was filed with and approved by the state prior to issuance of any Income-based Wage Tax Refund Check. A petition will not be deemed complete until information is received from the State and eligibility is verified. Spouses who would both like to file an Income-Based Wage Tax Refund Petition must file separately.

**Eligibility for Reduced Rate and PA 40 Schedule SP** – To receive a decreased Resident or Non-Resident Rate, you must file for Schedule SP with state and be approved. Generally, to be eligible under Schedule SP, you must meet the following income requirements based on your marital and federal filing status, number of dependents, and income.

<b>SCHEDULE SP ELIGIBILITY INCOME TABLE</b>		
<b>Number of Dependent Children</b>	<b>Unmarried, Separated and Deceased</b>	<b>Married (Even if filing separately)</b>
0	\$8,750	\$15,250
1	\$18,250	\$24,750
2	\$27,750	\$34,250
3	\$37,250	\$43,750
4	\$46,750	\$53,250
5	\$56,250	\$62,750
6	\$65,750	\$72,250
7	\$75,250	\$81,750
8	\$84,750	\$91,250
9	\$94,250	\$100,750

### 2018 TAX RATES

**Reduced Resident Rates:** January 1, 2018 to June 30, 2018 = 3.3907% (.033907)  
July 1, 2018 to December 31, 2018 = 3.3809% (.033809)

**Reduced Non-Resident Rates:** January 1, 2018 June 30, 2018 = 2.9654% (.029654)  
July 1, 2018 to December 31, 2018 = 2.9567% (.029567)

**Statute of Limitations** - Any claim for refund must be filed within three (3) years from the date the tax was paid or due, whichever date is later.

Mail completed petition to:

CITY OF PHILADELPHIA  
DEPARTMENT OF REVENUE  
P.O. BOX 53360  
PHILADELPHIA, PA 19105

For more information, please call the Revenue Department at 215-686-9200.

[www.phila.gov/revenue](http://www.phila.gov/revenue)