



**CITY OF PHILADELPHIA
ANNUAL RECONCILIATION OF
2019 EMPLOYEE EARNINGS TAX
DUE DATE: APRIL 15, 2020**



SOCIAL SECURITY NUMBER
[]

Taxpayer Name and Address []

DO NOT FILE THIS RETURN if tax was 100% withheld on all compensation by your employer. If tax was overwithheld by your employer, file the Employee Wage Tax Refund Petition available at www.phila.gov/revenue in the forms & documents section.

Cancel this account by entering the termination date AND file a CHANGE FORM. [] - [] - []

YOU MUST USE A CHANGE FORM TO REPORT A CHANGE OF ADDRESS.

IF YOU ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCOME-BASED TAXATION AND CANNOT USE LINES 5, 8, 11, OR 14.

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

- 1. Gross Compensation received in 2019. Enclose 2019 W-2 form(s)..... 1. []
- 2. Non-taxable gross compensation from Page 2, Line 5..... 2. []
- 3. Gross taxable compensation (Line 1 minus Line 2)..... 3. []
- 4. **Taxable Gross Compensation received by a resident of Philadelphia January 1, 2019 to June 30, 2019**..... 4. []
- 5. **Taxable Gross Compensation, eligible for Income-based Rate, received by a resident of Philadelphia January 1, 2019 to June 30, 2019**..... 5. []
- 6. Tax Due (Line 4 times .038809 **OR** Line 5 times .033809 if claiming Income-based rate.)..... 6. []
- 7. **Taxable Gross Compensation received by a resident of Philadelphia July 1, 2019 to December 31, 2019**..... 7. []
- 8. **Taxable Gross Compensation, eligible for Income-based Rate, received by a resident of Philadelphia July 1, 2019 to December 31, 2019**..... 8. []
- 9. Tax Due (Line 7 times .038712 **OR** Line 8 times .033712 if claiming Income-based rate)..... 9. []
- 10. **Taxable Gross Compensation received by a nonresident of Philadelphia January 1, 2019 to June 30, 2019**..... 10. []
- 11. **Taxable Gross Compensation, eligible for Income-based Rate, received by a nonresident of Philadelphia January 1, 2019 to June 30, 2019**..... 11. []
- 12. Tax Due (Line 10 times .034567 **OR** Line 11 times .029567 if claiming Income-based rate)..... 12. []
- 13. **Taxable Gross Compensation received by a nonresident of Philadelphia July 1, 2019 to December 31, 2019**..... 13. []
- 14. **Taxable Gross Compensation, eligible for Income-based Rate, received by a nonresident of Philadelphia July 1, 2019 to December 31, 2019**..... 14. []
- 15. Tax Due (Line 13 times .034481 **OR** Line 14 times .029481 if claiming Income-based rate)..... 15. []
- 16. Total amount of Tax Due (Add Lines 6, 9, 12 and 15)..... 16. []
- 17. Philadelphia Wage Tax withheld by employer or credit for taxes paid to local jurisdictions outside of PA. Attach W-2. See Instructions
If Line 17 is greater than Line 16 file an Employee Wage Tax Petition for this amount..... 17. []
- 18. Tax balance due. (Line 16 minus Line 17. Cannot be less than zero)..... 18. []
- 19. Tax that **you, not your employer**, previously paid for 2019. (Not included on W-2 forms)..... 19. []
- 20. **TAX DUE** If Line 18 is greater than Line 19, enter here and in the Tax Due box of the Payment Coupon..... 20. []
- 21A. If Line 18 is less than Line 19, enter amount to be:
REFUNDED. Do not file a separate Refund Petition. Enclose W-2 forms..... 21A. []
- 21B. Amount of overpayment to be **APPLIED** to the 2020 Earnings Tax Return..... 21B. []

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 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. | Column A 1/1/2019 to 6/30/2019 | Column B 7/1/2019 to 12/31/2019 |
| 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 pursuant to Income Tax Regulations Section 204 | .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 pursuant to Income Tax Regulations Section 204 | .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 or 5; Non-residents enter Column A on Page 1, Line 10 or 11. Residents enter Column B on Page 1, Line 7 or 8; Non-residents enter Column B on Page 1, Line 13 or 14. | .00 | .00 |