

TAX YEAR 2009	WAGE TAX REFUND PETITION SALARY/HOURLY EMPLOYEES (Not to be used by Commissioned Employees)	OFFICE USE ONLY	
<p>Read the instructions for both the Employer as well as the Employee on the reverse side of this form prior to completing this petition. Print or type all information. The completed petition must include:</p> <p>W-2 showing Federal, State, Medicare and Local wages</p> <p>Signature of Employee and Employer</p> <p>IRS Form 2106 if claiming expenses on Line 2G. If Form 2106 has an entry on Line 4, submit a breakdown of those expenses.</p>			
EMPLOYEE'S NAME		SOCIAL SECURITY NUMBER	
HOME ADDRESS		OCCUPATION	
CITY	STATE	ZIP CODE	IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____
EMPLOYER		EMPLOYER IDENTIFICATION NUMBER (EIN)	
PLACE OF EMPLOYMENT		COLUMN A January 1, 2009 to June 30, 2009	COLUMN B July 1, 2009 to December 31, 2009
1. Gross Compensation per W-2		.00	.00
A. Non-Taxable 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		181 Days/1448 Hours	184 Days/1472 Hours
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) If computing overtime, see instructions on reverse.		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. Divide Line 2D by Line 2C and round the resulting percentage to 4 decimal places.		<div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> . <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> %	<div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> . <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> %
F. Non-taxable compensation earned outside of Philadelphia (Line 1B times Line 2E)		.00	.00
G. (i) Total non-reimbursed business expenses from Form 2106 and/or Schedule A, Miscellaneous Deductions, Line 20		.00	.00
(ii) Multiply amount on Line G (i) by the percentage on Line 2E		.00	.00
(iii) Deductible non-reimbursed employee business expenses. Subtract Line G (ii) from Line G (i)		.00	.00
H. Non-taxable income and/or deductible employee business expenses Add Line 2F and Line 2G (iii)		.00	.00
3. Net Taxable compensation (Line 1B minus Line 2H)		.00	.00
4. TAX DUE <u>Resident of Philadelphia</u> multiply Line 3, Column A by .0393 and Column B by .039296. <u>Non-Resident of Philadelphia</u> Line 3, Column A by .035, and Column B by .034997.		.00	.00
5. TOTAL TAX DUE (Add Line 4, Column A and Line 4, Column B.)		.00	
6. Wage tax withheld per W-2		.00	
7. REFUND REQUESTED (Line 6 minus Line 5)		.00	
<p style="text-align: center;"><u>EMPLOYER CERTIFICATION</u></p> <p><i>I certify that the facts shown above supporting employee's claims are correct based on available payroll records. Individuals serving as authorized official signatories should be familiar with employee's time and attendance, as well as applicable Wage Tax Regulations. Income Tax Regulations Section 401 through 404 requires that the employer withhold and allocate wages for tax purposes. General Regulation Section 306 (2) provides that the employer, for and on behalf of the employee, requests the refund.</i></p>			
AUTHORIZED OFFICIAL SIGNATURE (Signature must be clear and legible.)		PRINTED NAME	
		DAYTIME TELEPHONE NUMBER	
<p style="text-align: center;"><u>EMPLOYEE CERTIFICATION</u></p> <p><i>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.</i></p>			
EMPLOYEE'S SIGNATURE (Signature must be clear and legible.)			DATE

INSTRUCTIONS FOR FILING WAGE TAX REFUND PETITION

(Salary and Hourly Employees Only)

You must attach the applicable W-2 indicating Federal, Medicare, State and Local wages to the petition. A separate petition must be filed for each W-2 issued by employers that may have overwithheld Wage Tax.

2009 TAX RATES

Resident Rates: **January 1, 2009 to June 30, 2009 = 3.93% (.0393)**
 July 1, 2009 to December 31, 2009 = 3.9296% (.039296)

Non-Resident Rates: **January 1, 2009 to June 30, 2009 = 3.5% (.035)**
 July 1, 2009 to December 31, 2009 = 3.4997% (.034997)

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.

Only non-resident employees are eligible for a refund based on work performed outside of Philadelphia. Resident employees are taxable whether working in or out of Philadelphia, but they may use this form to apply for a refund based on allowable employee business expenses on Line 2G.

Employees petitioning for a refund who worked 100% outside of Philadelphia need to submit a letter from their employer stating that the employee neither lived nor worked in Philadelphia. The employer must identify the employee's actual work location. Employers have no obligation to withhold wage tax on work performed by non-residents outside of Philadelphia.

Both the employer and employee must sign the petition for refund. A petition for refund of "erroneously withheld wage tax from an employee must be made by the employer for and on behalf of the employee" (General Regulations Section 306 (2)). The authorizing official signing this form should do so only if they know of the employee's whereabouts as they relate to this petition, as well as an understanding of how this information applies to Sections 401, 402, 403, 404, 405 and 407 of the Philadelphia Income Tax Regulations. These regulations are available at www.phila.gov/revenue.

Partial Year: In the context of this form, a partial year is one in which your liability or status for Wage Tax changes. It could be the result of becoming a resident, starting a new job, terminating a job, etc. In any of these situations you need to indicate the period for which you were liable for Wage Tax with a particular employer.

Line 1: Enter your **Gross Compensation** (generally the highest compensation figure on the W-2). **Pension plan contributions (such as 401k contributions) are subject to wage tax and are not deductible from gross compensation.**

Line 1A: The only income excludable from gross compensation would be income received as the result of exercising an employee stock option. **Stock option must reflect on W-2.**

Line 2: If you work partial days in and out of Philadelphia, complete this form using hours, not days. Converting hours into days is not acceptable.

Line 2B: Non-work days (hours) include any time not worked by the employee, e.g. weekends, vacation, holidays, sick or any type of leave time. Terminal or severance pay is taxable at the employee's historical percentage of time worked in the City.

Line 2C: If computing overtime, file in hours **and** include overtime hours in Line 2A.

Line 2G - Expenses: An entry on Line 2G must be supported by Federal Form #2106. If unreimbursed employee expenses are claimed on Federal Schedule A, you must also include Schedule A. Photocopies are acceptable. Expenses are deductible if (a) the total expenses are reduced by any amounts reimbursed by your employer; (b) they are ordinary, necessary and reasonable; and (c) they are recognized as deductions from adjusted gross income in the Internal Revenue Code. **Examples of expenses which are not deductible are: transportation to and from work, educational expenses, dues, subscriptions, and pension plan payments. Note: If your Federal #2106 has an entry on Line 4, you must submit a breakdown of those expenses.**

Mail completed petition to:

**CITY OF PHILADELPHIA DEPARTMENT OF REVENUE
REFUND UNIT
1401 JOHN F. KENNEDY BOULEVARD - ROOM 580
PHILADELPHIA, PA 19102**

For further information you may reach the Revenue Department Refund Unit at:

215-686-6574, 6575 or 6578

Send e-mail to revenue@phila.gov

 www.phila.gov/revenue