

TAX YEAR 2020	WAGE TAX REFUND PETITION COMMISSION EMPLOYEES (Not to be used by Salaried Employees)	OFFICE USE ONLY	
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: W-2 showing Federal, State, Medicare and Local wages Signature of Employee and Employer PA Schedule UE if claiming expenses on Line 2E. If PA Schedule UE has an entry on Line 15, submit a breakdown of those expenses.			
EMPLOYEE'S NAME		SOCIAL SECURITY NUMBER	DAYTIME TELEPHONE 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, 2020 to June 30, 2020		COLUMN B July 1, 2020 to December 31, 2020
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	.00		.00
A. Total Sales	.00		.00
B. Sales outside of Philadelphia. Supply breakdown of sales activity performed (i.e. solicited) outside of Philadelphia including client's name, address, and sales amounts attributable to each client.	.00		.00
C. Percentage of sales outside of Philadelphia Divide Line 2B by Line 2A 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> %	
D. Commissions earned outside of Philadelphia. Multiply Line 1B by 2C.	.00		.00
E. (i) Total non-reimbursed business expenses allowable under Income Tax Regulation Section 204. Please Submit Pennsylvania Schedule UE.	.00		.00
(ii) Multiply amount on Line E (i) by the percentage on Line 2C	.00		.00
(iii) Deductible non-reimbursed employee business expenses. Subtract Line E (ii) from Line E (i)	.00		.00
F. Non-taxable commissions/deductible employee business expenses Add Line 2D and Line 2E (iii)	.00		.00
3. Net Taxable compensation (Line 1B minus Line 2F)	.00		.00
4. TAX DUE <u>Resident of Philadelphia</u> multiply Line 3, Column A by .038712 and Column B by .038712. <u>Non-Resident of Philadelphia</u> Line 3, Column A by .034481 and Column B by .035019.	.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	
EMPLOYER CERTIFICATION <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>			
AUTHORIZED OFFICIAL SIGNATURE <i>(Signature must be clear and legible.)</i>		PRINTED NAME	DAYTIME TELEPHONE NUMBER
EMPLOYEE CERTIFICATION <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>			
EMPLOYEE'S SIGNATURE <i>(Signature must be clear and legible.)</i>			DATE

INSTRUCTIONS FOR FILING WAGE TAX REFUND PETITION

(Commission 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.

2020 TAX RATES

Resident Rates: January 1, 2020 to June 30, 2020 = 3.8712% (.038712)
July 1, 2020 to December 31, 2020 = 3.8712% (.038712)

Non-Resident Rates: January 1, 2020 to June 30, 2020 = 3.4481% (.034481)
July 1, 2020 to December 31, 2020 = 3.5019% (.035019)

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.

The taxability of sales by commission employees is based on the place of solicitation. You may exclude sales outside of Philadelphia if you are out of Philadelphia when the sale is solicited and the order taken. **If you are selling by phone from Philadelphia, these sales are taxable no matter where the customer is located.**

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: This line should reflect **Total Sales** for the year. If your compensation is based on more than one commission or a combination of salary, commissions, fee, etc., prepare a worksheet calculating the amount due and attach it to the petition, marking this line "see attached".

Line 2B: This line should reflect **Sales Outside of Philadelphia** as noted above. Supply breakdown of sales activity performed (i.e. solicited) outside of Philadelphia including client's name, address, and sales amounts attributable to each client.

Line 2E - Expenses: An entry on Line 2E must be supported by Pennsylvania Schedule UE and allowable under Income Tax Regulation Section 204. Photocopies are acceptable. Expenses are deductible if the total expenses are reduced by any amounts reimbursed by your employer and they are ordinary, necessary and reasonable. **Examples of expenses which are not deductible are: transportation to and from work, and pension plan payments.**

Mail completed petition to:

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

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

215-686-6574, 6575 or 6578

Fax: 215-686-6228

Send e-mail to refund.unit@phila.gov

 www.phila.gov/revenue