

TAX YEAR 2020	NON-RESIDENT COVID – EZ REFUND PETITION SALARY/HOURLY (Not to be used by Commissioned Employees)	OFFICE USE ONLY
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Skip the paper! Find a digital version of this form online at www.phila.gov/revenue. If your employer has submitted a petition on your behalf, DO NOT submit a petition yourself. 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:

- an attached W-2 showing Federal, State, Medicare and Local wages
- an employer signature or attach a signed letter on Company letterhead verifying your work outside of Philadelphia due to COVID-19.

EMPLOYEE'S NAME	SOCIAL SECURITY NUMBER	DAYTIME TELEPHONE NUMBER
HOME ADDRESS		OCCUPATION
CITY	STATE	ZIP CODE
EMPLOYER		IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____
		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
2. Number of workdays.	127 Days	127 Days
3. Number of workdays outside of Philadelphia.	Days	Days
4. Percentage of time worked outside of Philadelphia. (Divide Line 3 by Line 2 and round to 4 decimal places.)	_ _ _ _ . %	_ _ _ _ . %
5. Non-taxable compensation earned outside of Philadelphia (Line 1 times Line 4)	.00	.00
6. Net Taxable compensation (Line 1 - Line 5)	.00	.00
7. TAX DUE Non-Resident multiply Line 6, Column A by .034481, and Column B by .035019.	.00	.00
8. TOTAL TAX DUE (Add Line 7, Column A and B)		.00
9. Wage tax withheld per W-2		.00
10. REFUND REQUESTED (Line 9 - Line 8)		.00

EMPLOYER CERTIFICATION

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.

AUTHORIZED OFFICIAL SIGNATURE (Signature must be clear and legible.)	PRINTED NAME	DAYTIME TELEPHONE NUMBER
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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.

EMPLOYEE'S SIGNATURE (Signature must be clear and legible.)	DATE
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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 over withheld Wage Tax. Please attach letter from employer, on company letterhead with the dates or time period you were REQUIRED to work remotely.

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.

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 (this will generally be the highest compensation figure on Form 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 3: This includes number of dates mandated to work remotely due to COVID-E restrictions. Please attach a letter from your employer verifying the dates.

Line 4: Determine the percentage of time worked outside of the city by dividing Line 3 into Line 2.

Line 5: Determine non-taxable compensation earned outside of Philadelphia by multiplying Line 1 times Line 4.

Line 6: Determine the taxable compensation by subtracting Line 5 from Line 1.

Line 7: Figure out the tax for January - June by multiplying column A by .034481, and July - December by .035019.

Line 8: Combine the tax due from Line 7, column A and Line 7, column B.

Line 9: Insert Phila Local wage tax withheld on box 19 of form W2.

Line 10: If Line 9 is higher than Line 8 the difference is your refund, If Line 9 is less than 8 that will be your balance due to the city of Phila and you would be subject to file an Earnings tax return.

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