

Instructions for Preparing Statement for Refund of the Philadelphia Wage Tax for Non-Residents of Philadelphia

You must complete a Payroll Tax Department **Form CWT**, as well as a statement (preferably typewritten) which should include the following information:

1. **Residence** - Your domicile outside Philadelphia should be established clearly. List your present residence and your residence at all times during the year. If you have never lived in Philadelphia, specifically state that. If at one time you lived in Philadelphia, give sufficient information to demonstrate either that your living in Philadelphia was temporary—so that you never became a domiciliary of Philadelphia—or that if you once were a domiciliary of Philadelphia, that you have since left Philadelphia, intending to abandon Philadelphia as your residence.
2. **Job Description** - Describe your job position and general duties at the University in detail. Describe in particular those duties requiring travel, indicating the reasons why travel is necessary.
3. **Detailed List of Dates** - For each date on which services were performed outside Philadelphia, state the specific nature of the work performed and, to the maximum extent possible, the reasons why this work could not be performed in Philadelphia. Do not list non-work days as days worked outside the city as noted in Item #8.
4. **Expense Reimbursements** - If the University reimbursed you for your travel expenses, so state, since this helps to demonstrate that the University considered the trip essential to your job.
5. **Benefit to the University** - Specific benefit to the University should be stated. For example, if a paper was published as the result of research work that should be stated, together with a statement indicating that such papers enhance the reputation of the University. Similarly, if you attended a workshop or performed research which you were able to utilize in your teaching functions, that should be similarly stated in as much detail as possible.
6. **Other Useful Information** - Set forth any other information which helps to substantiate the claim that you were required by the University to work outside Philadelphia.
7. Specifically state that you **were not** separately compensated by another organization or individual for any of the days on which the refund claim is based. If you did receive additional compensation from other sources, please list the dates involved. Even reimbursement of expenses by other sources should be disclosed.
8. **Record non-work days** which, include Saturdays, Sundays, vacation, holidays, leave, sick days, etc., i.e., any day on which you do not work. These days are not exempt from the city tax, unless you were required to work on weekends.

If you were on sabbatical leave at any time during the year, do not include those days as time worked outside the city. However, you may include this time as non-work days, thus increasing the percentage of time worked outside the city.

If you have only a nine-month academic appointment, you may only claim a refund for days worked outside Philadelphia during the academic year even though your salary is paid over twelve months. If you also have an additional summer salary from the University, then you may claim a refund for the entire year.

NOTE: Working at home is not exempt from the city wage tax when office space and clerical support is available at the University. The Philadelphia Revenue Department has ruled that the taxpayer's use of his/her home is not for the convenience of the University when office space and clerical support is available on campus.

Your statement must be signed by you and your supervisor (Dean, Chairperson, Director, or Business Administrator). If the statement does not have the proper signatures – it will be returned.

Please send the City Wage Tax Refund Petition form and this statement, to the Payroll Tax Dept., Room 310, Franklin Bldg./6284, or if by U.S. Mail to University of Pennsylvania, Payroll Tax Dept., Room 310, 3451 Walnut St., Philadelphia, PA 19104-6284.

Refund claims for a previous tax year, must be filed directly with the City of Philadelphia.