DATE: October 13, 2015

TO: Penn Colleagues

FROM: Tax & International Operations

RE: 2015 Philadelphia City Wage Tax Refund

The Tax Department will be processing claims for refund of Philadelphia city wage tax withheld during the year for those employees required to work at various times outside of Philadelphia and who are non residents of Philadelphia. In order to obtain a refund, you must complete the 2015 Wage Tax Refund petition form and provide a supporting Statement for refund of the Philadelphia Wage Tax.

The 2015 Wage Tax Refund petition form, instructions for completing the petition form and instructions for preparing the statement can be found on the web site listed below under City Wage Tax:

http://www.finance.upenn.edu/comptroller/payroll/taxinfo/index.shtml

Both the Petition and the Statement must be returned to the Tax Department in order to obtain a refund. Please note that this form is for internal use only, and cannot be used to file a claim directly with the city.

The deadline for claiming your city wage tax refund for 2015 is the end of the business day (5:00 p.m) on Friday, November 13, 2015. As long as we receive your claim by this date, your refund will be issued the week of December 15th. Refund claims received after November 13, 2015 will be returned. You will have to file an application for refund with the City of Philadelphia (http://www.phila.gov/REVENUE/taxpro/Pages/refundpetitions.aspx), after the end of the calendar year, along with a copy of your W-2 Form from the University. The city will then send you a check directly.

Your claim for refund may be sent via intramural mail to the Tax Department, Room 308, Franklin Bldg./6284 or by U.S. mail to:

University of Pennsylvania
Tax & International Operations
3451 Walnut Street, Room 308
Philadelphia, PA 19104-6284

If you have questions or require additional information, please send an email to tax@exchange.upenn.edu or call (215)898-6291.

Thank You.
Instructions for completing Wage Tax Refund Petition (Form CWT):

Complete the blocks for your name and address, PENN ID # and department. If your claim is for a partial year please indicate. If your claim involves a calendar year prior to 2015, you will need to file directly with the City of Philadelphia.

Line A.  181 Days from Jan-Jun 2015
         184 Days from Jul-Dec 2015

Line B.  Enter the number of non-work days during the year to include weekend, vacation, holiday, sick, or any type of leave including sabbatical leave.

Line C.  Subtract Line B from Line A.

Line D.  Enter the number of days you were required to work outside Philadelphia from your statement.

Line E.  Divide Line D by Line C. Enter this as a percentage on Line E.

Sign the petition in the block that says employee’s signature and date the form. Be sure to enter your telephone number, in case we have questions about your petition.

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2015 UNIVERSITY HOLIDAYS
NEW YEAR’S DAY                               1
MARTIN LUTHER KING                            1
MEMORIAL DAY                                  1
INDEPENDENCE DAY                              1
LABOR DAY                                     1
THANKSGIVING (AND DAY AFTER)                  2
CHRISTMAS/WINTER HOLIDAY                      5
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Instructions for Preparing Statement for Refund

Philadelphia Wage Tax for Non-Residents of Philadelphia

You must complete a Payroll Tax Department Form CWT, as well as a statement (preferably a Word Document) on Department letterhead, 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. 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 Tax & International Operations., Room 308, Franklin Bldg./6284, or if by U.S. Mail to:

University of Pennsylvania  
Tax & International Operations  
3451 Walnut St., Room 308  
Philadelphia, PA 19104-6284

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

**NOTICE OF POTENTIAL TAX LIABILITY IN OTHER JURISDICTIONS:** For any days worked outside of Philadelphia, you may be liable for taxes in another jurisdiction, within Pennsylvania or in another state. It is your responsibility to determine whether you have any such liability, to file the appropriate tax forms, and to make any payments due to such other jurisdictions.