



pennsylvania

DEPARTMENT OF REVENUE

BUREAU OF INDIVIDUAL TAXES
PO BOX 280501
HARRISBURG PA 17128-0501

**PERSONAL INCOME TAX
EMPLOYEE BUSINESS EXPENSE
AFFIDAVIT**

Form REV-775 is to be used in the event that you are unable to provide a copy of your employer's reimbursement policy or your employer refuses to provide you and the Department of Revenue with either an employer letter or a completed REV-757.

SECTION I.

GENERAL INFORMATION

1. Name		SSN	Tax Year
2. Primary Taxpayer Name (Shown first on the PA-40)		Primary Taxpayer SSN (Shown first on the PA-40)	
3. Employer Name		FEIN	
4. Employer Contact	Contact Title	Contact Phone Number	

SECTION II.

AFFIDAVIT

I hereby certify that I am the person named above incurring employee business expenses for the tax year shown above. I also affirm that I am required to incur the employee business expenses in order to perform the duties and responsibilities of my position and that I am (please check all that apply):

- Not reimbursed in any manner for the expenses.
- Reimbursed only for some of my expenses via a per-diem rate that is less than the federal per-diem expense rate or at a fixed amount and the reimbursed expenses at these lower rates are not included on my PA Schedule UE nor claimed on my return.
- Reimbursed in full for some of my expenses by my employer and the reimbursed expenses are not included on my PA Schedule UE nor claimed on my return.

Signature	Date
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SECTION III.

NOTARIZE

Subscribed and sworn before me this _____ day of _____ 20 _____.

Signature of Notary Public

Seal

After notarizing the form, please complete a DEX-93, Personal Income Tax Fax Cover Sheet, and fax the completed form along with any other information requested to the department at 717-783-5823.

PERSONAL INCOME TAX EMPLOYEE BUSINESS EXPENSE AFFIDAVIT INSTRUCTIONS

Prior to completing this affidavit, please read brochure REV-637, Unreimbursed Allowable Employee Business Expenses for PA Personal Income Tax Purposes. Please remember that for an expense to be allowable, it must meet all of the following conditions:

1. The **actual** amount paid must be reported. Expenses may not be estimated, guessed or calculated using federal per diem rates.
2. The expenses must be **reasonable**. The amount of expenses should not be excessive in relation to income, type of expenditure or purpose of expense.
3. The expenses must be **necessary** and a condition of employment. Expenses cannot be incurred to make the job more convenient or productive.
4. Only **ordinary** expenses are allowable. The expenses must be similar to those incurred by other employees in the same trade or profession.
5. The expenses must be **directly related** to the employee's present trade, business or profession. Expenses from a previous job or incurred for a future occupation may not be taken as Unreimbursed Expenses.
6. The expenses **must be unreimbursed**.

Section I:

Question 1. Provide the required information for the taxpayer (employee) claiming the business expenses.

Question 2. Provide the required information for the primary taxpayer listed on the PA-40.

Question 3. Provide the employer's name and federal employer identification number.

Question 4. Provide the name of a contact within your employer's human resource, payroll or accounting office; including their title and phone number.
So we have a point of contact to affirm any assertions being made.

Section II & III

Complete the appropriate information on the affidavit and have the document notarized by a licensed Notary Public.

Section IV:

To expedite the processing of your income tax return, we recommend that you provide a detailed listing of your expenses and photocopies of any original expense documentation; with the submission of your affidavit. (See Expense Summary Worksheet for an example.)

NOTE: Please do not send original receipts to the department as they will not be returned and should be retained for your records.

After all the information is obtained, mail the documentation to the department at:

Pennsylvania Department of Revenue
PO Box 280501
Harrisburg PA 17128-0501

or fax the information to the department using a DEX-93, Personal Income Tax Fax Cover Sheet, to 717-783-5823. Faxing the documentation to the department will help to reduce the processing time of your return.