



pennsylvania

DEPARTMENT OF REVENUE

BUREAU OF INDIVIDUAL TAXES

PO BOX 280501

HARRISBURG PA 17128-0501

EMPLOYER LETTER TEMPLATE

This publication provides employers with a template letter they can use in situations where they are being required to provide certification of employee business expenses. This template must be submitted on company letterhead. Please ensure the taxpayer's full name and address are included on the template.

Once you have completed the certification letter, mail the original 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. Also, provide a copy of the letter to the employee for their tax records.

To learn more about allowable employee business expenses, how employees can properly request expense deductions and to make sure your company policies meet Pennsylvania guidelines, we suggest reading brochure REV-637, Unreimbursed Allowable Employee Business Expenses for PA Personal Income Tax Purposes, and REV-489, Tips for Successfully Filing PA Schedule UE. You should encourage your employees to also read these publications, so they know and understand their responsibilities.

Date:

Taxpayer Name: _____

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

Address: _____

We are providing this letter in connection with your review of the tax return for _____ for _____ . Accordingly, we confirm to the best of our knowledge and belief, the following:

- The employee was not required to incur business expenses as part of their employment with our company.
- The employee was required to incur expenses but was reimbursed for those expenses that related to their employment with our company.
- The employee was required to incur business expenses as a condition of their employment; AND (check all the apply)
 - The employee was not reimbursed for any expenses.
 - The employee received a fixed mileage allowance that was not included in compensation.
 - The employee received a fixed mileage allowance that was included in compensation.
 - The employee received a per-diem expense allowance that was not included in compensation.
 - The employee received a per-diem expense allowance that was included in compensation.

The following is a listing of business expenses, required as a condition of employment and the amounts of any reimbursements or allowances (add additional lines or pages if needed).

REQUIRED EXPENSE(S)	AMOUNTS REIMBURSED

Employer Representative Name (Please Print)	Employer Signature	
FEIN	Phone Number	Date