



**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.

### Options for Providing the Information

Taxpayers can submit certification letters to the department through various channels. The letter can be submitted through the department's website at **myPATH@pa.gov**. If submitted via fax or mail, please use a DEX-93, Personal Income Tax Correspondence Sheet, and fax it to 717-783-5823 or email it to **RA-BITPITHOLDCORFAXE@PA.GOV**. If mailing, use the following address and include a copy of the notice issued by the department:

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**PO BOX 280501**  
**HARRISBURG PA 17128-0501**

**NOTE:** The department encourages taxpayers to submit responses via myPATH. Correspondence submitted through myPATH will post to the taxpayer's account immediately. When accessing the site, select the Respond to a Letter link, located in the Additional Services panel.

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 REV-489, Tips for Successfully Filing PA Schedule UE. You should encourage your employees to also read this publication, so they know and understand their responsibilities.

Date:

Taxpayer Name: \_\_\_\_\_

Pennsylvania Department of Revenue  
PO Box 280501  
Harrisburg PA 17128-0501  
Email: RA-BITPITHOLDCORFAXE@PA.GOV  
Fax: 717-783-5823

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	