



NONWITHHOLDING OF PA INCOME TAX APPLICATION

PURPOSE OF REV-291

Withholding Required. A partnership or PA S corporation is required to withhold Pennsylvania personal income tax on the PA-source income of each nonresident partner, member or shareholder. **Exception.** A partnership or PA S corporation is not required to withhold Pennsylvania personal income tax on income from a partner, member or shareholder if the partner or shareholder is one of the following and gives the partnership or PA S corporation a completed and a signed REV-291, Nonwithholding of PA Income Tax Application:

- A PA S corporation or other corporation
- A partnership or other unincorporated enterprise
- A pension, profit-sharing or charitable trust
- A resident individual, estate or trust
- A clearing agency (or its nominee) or a broker or financial institution (or its nominee) that holds an interest in a partnership or PA S corporation as a nominee on behalf of one of the above.

This application should be filed with the partnership or PA S corporation. Do not submit this form to the department.

Part 1 IDENTIFICATION

1a. Name of beneficial owner of partnership or PA S corporation interest		1b. Taxpayer Identification Number	
1c. Permanent street address			
Address	City	State	ZIP Code
1d. Current mailing address, if different than permanent street address (include apartment or suite number or post office box if mail is not delivered to street address).			
Address	City	State	ZIP Code
1e. Withholding agent (enter name of partnership or PA S corporation)		1f. Taxpayer Identification Number	
1g. Current mailing address (include apartment or suite number or post office box if mail is not delivered to street address).			
Address	City	State	ZIP Code

COMPLETE PART 2 OR PART 3

Part 2 CERTIFICATION BY BENEFICIAL OWNER

The beneficial owner of an interest in the withholding agent is (check applicable block):

- ☐ A PA S corporation or other corporation
- ☐ A pension, profit-sharing or charitable trust, a business trust, a partnership or other unincorporated enterprise
- ☐ A resident individual, estate or trust

Part 3 CERTIFICATION BY NOMINAL OWNER

3a. Name of nominal owner of partnership or PA S corporation interest		3b. Taxpayer Identification Number	
3c. Current mailing address (include apartment or suite number or post office box if mail is not delivered to street address).			
Address	City	State	ZIP Code
3d. The nominal owner holds its interest in withholding agent as a nominee on behalf of the beneficial owner. The beneficial owner is (check applicable block):			
<input type="checkbox"/> A PA S corporation or other corporation			
<input type="checkbox"/> A pension, profit-sharing or charitable trust, a business trust, a partnership or other unincorporated enterprise			
<input type="checkbox"/> A resident individual, estate or trust			

Part 4 REVOCATION OR TERMINATION OF PRIOR WITHHOLDING EXEMPTION CERTIFICATE

- ☐ **Check this box if you are revoking a prior Nonwithholding of PA Income Tax Application.**

Under penalties of perjury, I certify that to the best of my knowledge and belief the information entered on this form is correct.

Print or type name of beneficial owner or authorized representative.

Signature

Date