

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 PAS corporation. Do not submit this form to the department.

Address City State ZIP Code Id. Current mailing address, if different than permanent street address (include apartment or suite number or post office box if mail is redelivered to street address). Address City State ZIP Code If. Taxpayer Identification Number Ig. 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 Complete Part 3 Complete Part 3 Complete Part 4 Complete Part 5 Complete Part 6 Complete Part 7 Complete Part 8 Complete Part 9 C	Part 1 IDENTIFICATION				
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