



## 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

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

<b>3a. Name of nominal owner of partnership or PA S corporation interest</b>		<b>3b. Taxpayer Identification Number</b>	
<b>3c. Current mailing address</b> (include apartment or suite number or post office box if mail is not delivered to street address).			
Address	City	State	ZIP Code
<b>3d. The nominal owner holds its interest in withholding agent as a nominee on behalf of the beneficial owner. The beneficial owner is</b> (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