



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.

| | |
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| Print or type name of beneficial owner or authorized representative. | |
| Signature | Date |