



**NONWITHOLDING 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 reported to a partner, member or shareholder that 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.

SECTION I IDENTIFICATION

1a. Name of Beneficial Owner of Partnership or PA S corporation Interest		1b. Taxpayer Identification Number	
1c. Permanent Street Address	City	State	ZIP Code
1d. Current Mailing Address, if Different than Permanent Address*	City	State	ZIP Code
1e. Withholding Agent (Enter Name of Partnership or PA S Corporation)		1f. Taxpayer Identification Number	
1g. Current Mailing Address*	City	State	ZIP Code

*Include apartment or suite number or post office box if mail is not delivered to street address.

COMPLETE SECTION II OR SECTION III

SECTION II CERTIFICATION BY BENEFICIAL OWNER

The beneficial owner of an interest in the withholding agent is (mark applicable oval):

- 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

SECTION III CERTIFICATION BY NOMINAL OWNER

3a. Name of Nominal Owner of Partnership or PA S Corporation Interest		3b. Taxpayer Identification Number	
3c. Current Mailing Address*	City	State	ZIP Code

*Include apartment or suite number or post office box if mail is not delivered to street address.

3d. The nominal owner holds its interest in withholding agent as a nominee on behalf of the beneficial owner.

The beneficial owner is (mark applicable oval):

- 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

SECTION IV REVOCATION OR TERMINATION OF PRIOR WITHHOLDING EXEMPTION CERTIFICATE

Mark this oval 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 on this form is correct.

Print or Type Name of Beneficial Owner or Authorized Representative	Signature	Date
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