

**REV-419**  
Employee's Nonwithholding  
Application Certificate

**20** \_\_\_\_\_

**Purpose.** Complete Form REV-419 so that your employer can withhold the correct Pennsylvania personal income tax from your pay. Complete a new Form REV-419 every year or when your personal or financial situation changes. Photocopies of this form are acceptable.

**Note:** Unless the state of residence changes, residents of the reciprocal states listed in the next paragraph do not need to refile this application every year.

**Who is Eligible for Nonwithholding?** You may be entitled to nonwithholding of PA personal income tax if you incurred no liability for income tax the preceding tax year and/or you anticipate that you will incur no liability for income tax during the current tax year, according to the Special Tax Provisions of section 304 of the Tax Reform Code, the Servicemember Civil Relief Act (SCRA) or as a resident of the reciprocal state of Indiana, Maryland, New Jersey, Ohio, Virginia or West Virginia and your employer agrees to withhold the income tax from that state.

**When to Claim?** File this certificate with your employer as soon as you determine you are entitled to claim nonwithholding. You must file a certificate each year you are eligible (see Note above for an exception). If you are employed by more than one employer you must file a separate REV-419 with each employer.

**Responsibilities of Employee.** You must revoke this certification within 10 days from the day you anticipate you will incur PA personal income tax liability for the current tax year. To discontinue or revoke this certification, submit notification in writing to your employer. Claimants who qualify for complete Tax Forgiveness under section 304 of the Tax Reform Code must file a PA-40, Pennsylvania Personal Income Tax Return, and Schedule SP to claim Tax Forgiveness even if they are eligible for nonwithholding.

Under the SCRA, as amended by the Military Spouses Residency Relief Act, you may be exempt from PA personal income tax on your wages if (i) your spouse is a member of the armed forces present in PA in compli-

ance with military orders; (ii) you are present in PA solely to be with your spouse; and (iii) you and your spouse both maintain the same domicile (state residency) in another state. If you claim exemption under the SCRA, enter your state of domicile (legal residence) on Line d below and attach a copy of your spousal military identification card and your spouse's current military orders to form REV-419.

**Responsibilities of Employer.**

If you agree not to withhold PA tax because your employee is a resident of a reciprocal state, you must withhold the other state's tax.

Retain Form REV-419 with your records. You are required to submit a copy of this certificate and accompanying attachments to the PA DEPARTMENT OF REVENUE, BUREAU OF INDIVIDUAL TAXES, PO BOX 280507, HARRISBURG, PA 17128-0507, when:

1. you have reason to believe this certificate is incorrect;
2. the PA taxable gross compensation of any employee who claimed either exemption from nonwithholding a or b below exceeds \$1,625 for any quarter;
3. the employee claims an exemption from withholding on the basis of residence in a reciprocal state (Indiana, Maryland, New Jersey, Ohio, Virginia or West Virginia) and therefore, you agree to withhold income tax of the employee's state of residence; or
4. the employee claims an exemption from withholding under the SCRA as amended by the Military Spouses Residency Relief Act.

**Department's Responsibility.** Upon receipt of any exemption application, the department will make a determination and notify the employer if a change is required. If the department disapproves the application, the employer must immediately commence withholding at the regular rate. Once a certificate is revoked by the department, the employer must send any new application received from the employee to the department for approval before implementing the nonwithholding.

Please print or type. A fill-in form may be obtained from [www.revenue.pa.gov](http://www.revenue.pa.gov).

Employee name: first, middle initial, last	Social Security Number	Telephone Number
Street Address City, State, ZIP	Tax Year (not necessary if checking Box c below)	

I claim exception from withholding because I do not expect to owe Pennsylvania personal income tax due to the reason(s) checked below:

- a. Last year I qualified for Tax Forgiveness of my PA personal income tax liability and had a right to a full refund of all income tax withheld.
- b. This year I expect to qualify for Tax Forgiveness of my PA personal income tax liability and expect to have a right to a full refund of all income tax withheld.
- c. I declare I am a resident of the reciprocal state checked below:  
 INDIANA     MARYLAND     NEW JERSEY     OHIO     VIRGINIA     WEST VIRGINIA  
 and that pursuant to the reciprocal tax agreement between that state and PA, I claim an exemption from withholding of PA personal income tax and authorize my employer to withhold income tax for my resident state on compensation paid to me in the Commonwealth of Pennsylvania.
- d. I certify I am a legal resident of the state of \_\_\_\_\_ and am not subject to Pennsylvania withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

Under penalties of perjury, I certify that I did not incur any Pennsylvania personal income tax liability during the preceding tax year and/or I do not expect to incur any liability during the current tax year based on the reason(s) indicated above.

Employee Signature	Date
Employer Name	Federal Employer Identification Number
Business Address	Telephone Number
City, State, ZIP	
Employer's Signature	Employee's Quarterly Compensation (not required for applicants checking Box c or d above) \$