

**REV-419 EX**  
**Employees Nonwithholding**  
**Application Certificate**  
PA DEPARTMENT OF REVENUE

(05-10) 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 of 1964, and the Uniformed Services University of the Health Sciences Act of 1974.

Responsibilities of Employer. 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 change 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 compliance 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.

**Reason for REV-419.** Why more than one employer you must file a separate REV-419 with each employer.

and accompanying attachments to the PA DEPARTMENT OF REVENUE, BUREAU OF BUSINESS TRUST FUND TAXES, PO BOX 280904, HARRISBURG, PA 17128-0904, 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; **OFFICIAL USE ONLY**
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 RStreet Address City, State, ZIP

I claim exception from withholding because I do not expect to work

[Redacted area with yellow bars]

- 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 PA pe3 me tax withheld.

[Redacted area with yellow bars]