

Authorization to Withhold Pennsylvania State Income Tax

Please review the options below and check whichever box applies. The *West Virginia Employee's Withholding Exemption Certificate* must be completed by everyone. The Pennsylvania "standard rate" for 2023 is 3.07%.

Submitting this form only withholds Pennsylvania state income tax from your pay. WVU cannot withhold Pennsylvania local or municipal taxes from employee pay. Employees are responsible for making any required local or municipal tax payments.

I am a resident of Pennsylvania and wish to have Pennsylvania state income tax withheld from my paycheck at the standard rate. (Does not require completion of Pennsylvania REV-419.)

I am a resident of Pennsylvania and wish to have Pennsylvania state income tax withheld from my paycheck at the standard rate **with additional withholding per pay period**. (Does not require completion of Pennsylvania REV-419.)

\$ _____ Additional withholding amount per pay period

I am a resident of Pennsylvania and wish to be exempted from Pennsylvania state income tax withholding.

Pennsylvania REV-419 must be completed with an exemption reason checked. Review the "Instructions for REV-419" section of the REV-419 for exemption explanations. **If more than one reason for exemption is checked, the form will be considered invalid and Pennsylvania state income tax will be withheld from your paycheck at the standard rate.** Check here once the REV-419 has been completed.

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WEST VIRGINIA CERTIFICATE OF NONRESIDENCE

This form is to be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia, or by an employee who is a Military Spouse exempt from income tax on wages.

I certify that I am a legal resident of the state of _____ and am not subject to West Virginia withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

Name _____ Social Security Number _____

Address _____

City _____ State _____ Zip Code _____

I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of _____ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my state of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.

I certify that the above statements are true, correct, and complete.

Date _____ Signature _____

REV-419

**EMPLOYEE'S NONWITHHOLDING
APPLICATION CERTIFICATE**

20 _____

Please print or type. A fill-in form may be obtained from www.revenue.pa.gov.

SECTION I EMPLOYEE INFORMATION

Employee Name: first, middle initial, last				Social Security Number	Telephone Number
Street Address	City	State	Zip Code	Tax Year (not necessary if checking Box b below)	

SECTION II EXEMPTION INFORMATION

I claim exception from withholding because:

- ☐ a. I qualified for Tax Forgiveness of my PA personal income tax liability last year, and had a right to a full refund of all income tax withheld and/or I expect to qualify for Tax Forgiveness of my PA personal income tax liability this year and expect to have a right to a full refund of all income tax withheld.
- ☐ b. 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.
- ☐ c. 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, and as set forth in revised Personal Income Tax Bulletin 2010-01.

SECTION III CERTIFICATION

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 Code	
Employer's Signature	Employee's Quarterly Compensation (not required for applicants checking Box b or c above) \$		

Instructions for REV-419

Employee's Nonwithholding Application Certificate


WHAT'S NEW

The form has been redesigned to meet the branding, formatting and instructions standards used for all department forms. The instructions and form have also been updated as a result of recent amendments to the federal Servicemembers Civil Relief Act.

GENERAL INFORMATION

PURPOSE OF FORM

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.

GENERAL INSTRUCTIONS

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, 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 or as the spouse of an active duty service member under the Servicemembers Civil Relief Act (SCRA), as amended.

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 EMPLOYEES

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 non-withholding.

Under the SCRA, as amended, 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 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. See **Personal Income Tax Bulletin 2010-01** for additional information.

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 exemption from nonwithholding on the form under Section II, Line a, 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.

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.