



COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF REVENUE  
**BUREAU OF BUSINESS TRUST FUND TAXES**  
 PO BOX 280904  
 HARRISBURG, PA 17128-0904

**EMPLOYEE'S  
 NONWITHHOLDING  
 APPLICATION**

Please Print or Type

**TAX YEAR** \_\_\_\_\_

**EMPLOYEE INSTRUCTIONS: Who is Eligible For Nonwithholding** - You may be entitled to nonwithholding of PA State Income Tax if you incurred no liability for income tax the preceding tax year and you anticipate that you will incur no liability for income tax the current tax year, according to the Special Tax Provisions of Act 32 of 1974. Act 32 provides low income individuals a complete or partial tax forgiveness, with specific instructions contained in the current tax year's Pennsylvania Individual Income Tax Forms and Instructions Booklet.

**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 to continue to be eligible.

**Multiple Employers** - If you are employed by more than one employer, you may claim eligibility for nonwithholding with each employer if your anticipated income total will not cause you to incur any PA State Income Tax liability in the current tax year and you had no liability for income tax the preceding tax year.

**When You Must Revoke This Certification** - You must revoke this certification within 10 days from the day you anticipate you will incur PA State Income Tax liability for the current tax year. To discontinue or revoke this certification of nonwithholding, submit notification in writing to your employer.

**Expiration Date** - This certificate expires on December 31.

**Exemption** - Claimants who qualify for complete tax forgiveness must file a PA-40, Pennsylvania Individual Income Tax Return, and Schedule SP to claim tax forgiveness.

**EMPLOYER INSTRUCTIONS:** If the Pennsylvania taxable gross compensation of any employee who has submitted a nonwithholding application exceeds \$1625 for any quarter, the employer promptly must forward a copy of this application to the PA Department of Revenue, Bureau of Business Trust Fund Taxes, PO BOX 280904, Harrisburg, PA 17128-0904 for approval. If the Department disapproves the application, the employer must immediately commence withholding at the regular rate.

**CUT HERE** .....

**SEND TO THE COMMONWEALTH OF PENNSYLVANIA  
 (EMPLOYEE COMPLETES INFORMATION BELOW AND SIGNS)**

Employee name: first, middle initial, last	Social Security Number
Home Address	Telephone Number (     )
City	State                      Zip Code
Under penalties of perjury, I certify that I did not incur any State Personal Income Tax liability during the preceding tax year <b>AND</b> , I will not incur any liability this current tax year.	
Employee's Signature	Date

**(EMPLOYER COMPLETES INFORMATION BELOW AND SIGNS)**

Employer Name	Federal Employer Identification Number
Business Address	Telephone Number (     )
City	State                      Zip Code
Employer's Signature	Employee's Quarterly Compensation \$