pennsylvania
DEPARTMENT OF REVENUE
Bureau of INDIVIDuaL TaXeS

REV-1832 (eX) 06-18

1099-MISC WITHHOLDING EXEMPTION CERTIFICATE

20___

THE PAYEE COMPLETES THIS FORM AND SUBMITS IT TO THE PAYOR. THE PAYOR KEEPS THIS FORM WITH THEIR RECORDS.

START →

Payor Information

Name	FEIN
Carnegie Mellon University	

Address
5000 Forbes Avenue

City	State	ZIP Code
Pittsburgh	PA	15213

Payee Information

Name	Social Security Number or FEIN

Address

City	State	ZIP Code

Exemption Reason - Check only one box.

By checking the appropriate box below, the payee certifies the reason Pennsylvania personal income tax is not required to be withheld on the payment of non-employee compensation, business income, or lease payments:

☐ **Individual - PA Resident**
I certify that I am a resident of Pennsylvania and I reside at the residence shown above. If I become a nonresident at any time, I will promptly notify the payor. See the instructions.

☐ **Trust - PA Resident**
I am the fiduciary of the above-named trust. The trust was established by a Pennsylvania resident at the time of death or by operation of the trust agreement by a Pennsylvania resident. The trust will file a PA-41, Fiduciary Income Tax Return. See the instructions.

☐ **Estate - PA Resident**
I am the executor of the above-named person's estate. The decedent was a Pennsylvania resident at the time of death. The estate will file a PA-41, Fiduciary Income Tax Return. See the instructions.

☐ **Not Subject to PA Income Tax**
The payee is not subject to PA personal income tax for the following reason:

- ☐ Payee is a corporation
- ☐ Payee is a partnership or multi-member limited liability company
- ☐ Payee is a nonresident with no PA-source income
- ☐ Payee is a disregarded entity owned by a corporation or partnership, or PA resident
- ☐ Other: please provide reason _____

Certification of Payee - Payee must complete and sign below.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying instructions and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the payor.

Payee's Name and Title (print)	Telephone Number
Payee's Signature Please sign after printing.	Date MM/DD/YYYY

Reset Entire Form TOP OF PAGE NEXT PAGE PRINT

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Pennsylvania Department of Revenue

Instructions for REV-1832

1099-MISC Withholding exemption Certificate

reV-1832 IN (eX) 06-18

GENERAL INFORMATION

Tax withholding is required on certain payments of non-employee compensation, business income and lease payments made to nonresidents.

Tax withholding is required on payments that exceed $5,000 annually. Refer to Informational Notice Personal Income Tax 2017-01, for additional information about this withholding.

PURPOSE OF FORM

Use the REV-1832, 1099-MISC Withholding Exemption Certificate, to determine the residency status of individuals, estates or trusts or to identify the type of entity for determining whether Pennsylvania personal income tax withholding is required on payments of nonemployee compensation or lease payments, such as rents, royalties, bonus payments, damage payments, delay rents or other payments pursuant to a lease.

WHO MUST COMPLETE

The payee completes the REV-1832 and provides a copy to the payor. Payors must provide the REV-1832 to all payees for the payees to complete if the payor is not going to withhold on the payments to the payee.

FORM INSTRUCTIONS

IDENTIFICATION INFORMATION

Payor Information

The payor must enter their name, address and federal employer identification number (FEIN) in the appropriate spaces provided on the form.

Payee Information

Payees must enter their name, address and Social Security number or FEIN in the appropriate spaces provided on the form. Disregarded entities should use the home address of the single owner.

EXEMPTION REASONS

The payee must complete this section. A payee may select only one reason for being exempt from the withholding requirement.

Individual – PA Resident

Check the box if you are a Pennsylvania resident individual.

Trust - PA Resident

Check the box if you are the fiduciary of a trust established by a Pennsylvania resident at the time of death or a trust that was established by operation of a trust agreement by a Pennsylvania resident at the time the trust was formed and business income, rents or lease payments from the payor will be reported on the PA-41, Fiduciary Income Tax Return, of the trust.

Estate – PA Resident

Check the box if you are a personal representative in charge of an estate for a decedent who was a Pennsylvania resident at the time of death and business income, rents or lease payments from the payor will be reported on the PA-41, Fiduciary Income Tax Return, of the estate.

Not Subject to PA Income Tax

Check the box if you are not subject to Pennsylvania personal income tax. Reasons for not being subject to tax may include:

- Payee is a corporation;
- Payee is a partnership or multi-member limited liability company;
- Payee is a nonresident who does not have PA-source income; or
- Other; provide reason (such as payee is a tax-exempt entity, a retirement plan or IRA).

CERTIFICATION OF PAYEE

The payee must enter their name, title (if applicable), telephone number, sign, and date the form. The payor is then relieved of the withholding requirements if the payor relies in good faith on a completed and signed REV-1832 unless notified by the department that the form should not be relied upon. If the payor receives an incomplete certificate, the payor is required to withhold tax on payments made to the payee until a valid certificate is received.

FORM RETENTION

Do not send this form to the PA Department of Revenue. The payor must retain the signed REV-1832 form for a minimum of five years or until the payee's status changes and must provide the form to the PA Department of Revenue upon request.

CAUTION: Failure to provide an Exemption Reason, failure to provide the payor with the REV-1832 form or failing to sign the REV-1832 form will not permit the payor to exempt the payee from withholding.

RETURN TO FORM