

REV-1832 Summary

1099-MISC Withholding Exemption Certificate

The Pennsylvania Department of Revenue requires withholdings of 3.07% for 1099 PA source income. However, taxes withheld are 0% if the Payee has an exemption reason.

By completing [Rev-1832](#), eligible Payees will have 0% taxes withheld. As you can see in the graphic below, the Form requires the selection of the exemption reason. **See Page 2 of this document for examples.**

Please do not submit the form with no exemption reason selected. If you find that nothing in Section III is applicable, you are subject to the required withholdings of 3.07%.

SECTION III	EXEMPTION REASON (mark only one oval)
By marking the appropriate oval 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:	
<input type="radio"/>	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.
<input type="radio"/>	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.
<input type="radio"/>	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.
<input type="radio"/>	Not Subject to PA Income Tax The payee is not subject to PA personal income tax for the following reason:
<input type="radio"/>	Payee is a corporation
<input type="radio"/>	Payee is a partnership or multi-member limited liability company
<input type="radio"/>	Payee is a nonresident with no PA-source income
<input type="radio"/>	Payee is a disregarded entity owned by a corporation or partnership, or PA resident
<input type="radio"/>	Other: please provide reason <input type="text"/>

Instructions for the Form can be found on page 3 of [Rev-1832](#)

If you have questions, please reach out to our Purchasing team at purchasing@haverford.edu

Section III REV-1832 Examples

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Example	Exemption Reason
Payee is an individual who participates in Haverford College virtual event while located in their home office in California.	Please fill out REV-1832 and select exemption reason Payee is a nonresident with no PA-source income.
Payee is an individual who visits Haverford to assist with mural design. Their permanent residence is Georgia.	REV-1832 is not applicable. Income was earned in PA and tax is withheld at 3.07%
Payee is an individual who lives at Haverford College and has an Internship at Haverford College but permanent address is in Texas.	REV-1832 is not applicable. Income was earned in PA and tax is withheld at 3.07%
Payee is an individual who lives at Haverford College and is receiving a prize. Permanent address is in Arizona.	Please fill out REV-1832 and select exemption reason Other, Prizes are not considered 1099 income
Payee is an individual who receives stipend for working at Haverford College with permanent address in Utah.	Please fill out REV-1832 and select exemption reason Other, Stipends are not considered 1099 income
Payee lives in NC, has a PA REV-1832 form on file stating Payee is a nonresident with no PA source income, but does the work at Haverford.	Income was earned in PA and tax is withheld at 3.07%