



(EX) 03-23 (F1)

REV-1832

BUREAU OF INDIVIDUAL TAXES
PO BOX 280601
HARRISBURG PA 17128-0601

**NONRESIDENT
WITHHOLDING
EXEMPTION CERTIFICATE**

2024

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

SECTION I PAYOR INFORMATION

Payor Name CNX RESOURCES CORPORATION its Affiliates and Subsidiaries		FEIN 510337383
Address 1000 HORIZON VUE DR		
City CANONSBURG	State PA	ZIP Code 15317

SECTION II PAYEE INFORMATION

Payee Name		Social Security Number or FEIN
Address		
City	State	ZIP Code

SECTION III EXEMPTION REASON (mark only one oval)

Mark the appropriate oval below indicating the reason why Pennsylvania personal income tax is not required to be withheld on the payment of nonresident compensation, business income, or lease payments:

- PA Resident**
I am a Pennsylvania resident individual, estate or fiduciary. If I become a nonresident at any time, I will promptly notify the payor. 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 _____

SECTION IV 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. If the facts upon which this form are based change, I will promptly notify the payor.

Payee's Name (print)	Payee's Title	Telephone Number
Payee's Signature		Date

Instructions for REV-1832 Nonresident Withholding Exemption Certificate

GENERAL INFORMATION

Tax withholding is required on certain payments of Pennsylvania source 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

Payees should use the REV-1832, Nonresident Withholding Exemption Certificate, to notify payors that the payee is not subject to nonresident withholding.

WHO MUST COMPLETE

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. The payee completes the REV-1832 and provides a copy to the payor.

The payee must complete a new REV-1832 if there is a change to the exemption reason or rescind the certificate if they are no longer exempt.

FORM INSTRUCTIONS

SECTION I

PAYOR INFORMATION

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

SECTION II

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.

SECTION III

EXEMPTION REASONS

The payee must complete this section. A payee must select an applicable exemption from the withholding requirement.

PA Resident

Mark this oval if you are a Pennsylvania resident individual, estate, or trust.

Not Subject to PA Income Tax

Mark this oval 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).

Please use the following link for more information on who is not subject to Pennsylvania personal income tax: <https://revenue-pa.custhelp.com>. Type in "1099-MISC" in the search box for a list of Frequently Asked Questions.

SECTION IV

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 four years or until the payee's status changes and must provide the form to the PA Department of Revenue upon request.