

**CLAIM FOR REFUND/CREDIT
 BY PASS-THROUGH ENTITY
 FOR INCORRECT WITHHOLDING**

2023

Name of Pass-Through Entity

FEIN

SECTION I CLAIM FOR ERRONEOUS WITHHOLDING

INDICATE 1099-MISC OR 1099-NEC	PAYOR'S TIN	PAYOR'S NAME	PA SOURCE INCOME	PA TAX WITHHELD
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00

Total Tax Withheld00
Amount to be applied to 2023 nonresident withholding obligation00
Amount to be applied to 2024 nonresident withholding obligation00
Amount to be refunded00

PLEASE ENCLOSE COPIES OF ALL 1099-MISC OR 1099-NEC FOR WHICH YOU ARE CLAIMING WITHHOLDING.

Instructions for REV-1897


Claim for Refund/Credit by Pass-Through Entity for Incorrect Withholding

REV-1897 IN (DR) MOD 10-23

GENERAL INFORMATION

REV-1897 is to be completed for those pass-through entities who had tax withheld on their behalf in error and reported on a Form 1099-MISC or 1099-NEC.

An entity **MAY NOT** withhold Pennsylvania personal income tax for another partnership, S corporation, or limited liability company. If a pass-through entity was issued a 1099-MISC or 1099-NEC containing Pennsylvania withholding, the entity **MAY NOT** claim the withholding as a payment on its Schedule NW as filed with the PA-20S/PA-65.

 **IMPORTANT:** It is the pass-through entity's responsibility to inform the payor they are not to withhold non-resident withholding by completing the REV-1832 Nonresident Withholding Exemption Certificate and providing it to the payor.

LINE INSTRUCTIONS

SECTION I


CLAIM FOR ERRONEOUS WITHHOLDING

In the spaces under each column, enter the following:

- Indicate if the entity received a 1099-MISC or 1099-NEC.
- Enter each payor's TIN.
- Enter the name of the payor issuing the 1099-MISC or 1099-NEC.
- Enter the amount of the PA-source income.
- Enter the amount of the PA tax withheld and submitted to the Department of Revenue.

TOTAL TAX WITHHELD

Total the column PA Tax Withheld.

 **IMPORTANT:** You must submit a copy of each 1099-MISC and 1099-NEC listed on this form. If these copies are not provided, your claim could be delayed.

AMOUNT TO BE APPLIED TO 2023 NONRESIDENT WITHHOLDING OBLIGATION


Enter the amount of withholding to apply to your current tax year nonresident withholding obligation.


AMOUNT TO BE APPLIED TO 2024 NONRESIDENT WITHHOLDING OBLIGATION

Enter the amount of overpayment you want to carry forward to the next tax year.

AMOUNT TO BE REFUNDED

Withholding amounts will not be automatically refunded; you must enter the requested refund amount.

 **NOTE:** If you do not indicate an amount to be refunded, the department will carry forward the overpayment to the next tax year.

 **CAUTION:** The Federal and Pennsylvania (State) income amounts may be different.

Send the completed form to: RA-PTBO@pa.gov.