
MANAGEMENT DIRECTIVE

315.26 Amended
Number

COMMONWEALTH OF PENNSYLVANIA GOVERNOR'S OFFICE

Subject:

Backup Withholding on Missing and/or Incorrect Taxpayer Identification Numbers – Revision No. 1

By Direction Of:



Michael H. Hershock, Secretary of the Budget

Date:

March 25, 1994

Effective January 1, 1994, nonpayroll income tax withholding, e.g., backup withholding and withholding on pensions, annuities, etc., has been removed from IRS Form 941 (Employer's Quarterly Federal Tax Return) and now should be reported on IRS Form 945.

The IRS has revised the Tax Deposit Coupon, Form 8109, but, as yet, has not mailed the new coupon. Taxpayers are to use the old coupons they have on hand after which they will be supplied with the new form. Until the new forms arrive, withheld taxes should be deposited using the old coupons with the "Sch. A" box on the "Type of Tax" section blackened out.

Distribution: B