



# Form PTE-EX

## Withholding Exemption Certificate for Members of a Pass-Through Entity

Rev. 6/09

**Massachusetts**  
**Department of**  
**Revenue**

### Entity and member information

Completion required. The pass-through entity will retain this certificate in its records for possible inspection by the Commissioner.

Name of pass-through entity	Federal Identification number		
Address	City/Town	State	Zip
Name of member	Federal Identification or Social Security number		

Member **must** complete either the individual **or** organization certification. Check **one** box only.

#### Individual Certification

I hereby certify that I am exempt, for the reason indicated below, from withholding by the pass-through entity named above of which I am a member.

- 1  I am a Massachusetts resident.
- 2  I am a nonresident and I will be participating in nonresident composite returns prepared by the pass-through entity. **Note:** Part-year residents are **not** eligible to participate in a nonresident composite return.
- 3  I am a nonresident, and I agree to file any required tax returns and make quarterly estimated tax payments as required under M.G.L. c. 62B. I accept personal jurisdiction in Massachusetts state courts for the determination and collection of taxes, including estimated tax payments, and related interest, penalties, and fees imposed with respect to the distributive share from the pass-through entity.

**I understand that I must notify the pass-through entity of any changes in my exemption status no more than 30 days after my status changes.**

**Signed under the penalties of perjury.**

Signature	Date
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#### Organization Certification. Corporation, pass-through entity or any other organization.

I hereby certify that my organization is exempt, for the reason indicated below, from withholding by the pass-through entity named above of which my organization is a member.

- 1  My organization is exempt from federal income tax under Internal Revenue Code section 501, and all of my organization's distributive share from the pass-through entity is exempt from Massachusetts tax under M.G.L. c. 62 or c. 63.
- 2  My organization is a corporation subject to Massachusetts tax jurisdiction and it will file its corporate excise returns including any distributive share from the pass-through entity.
- 3  My organization is a pass-through entity, trust, estate, or custodial account, and will be filing any required returns, reporting any distributive share, and making required estimated tax or withholding payments, as appropriate.
- 4  My organization is a pass-through entity that is a member of the pass-through entity named above and all members of my organization are exempt from withholding. I have exemption certificates from all of the members of my organization, and will timely obtain exemption certificates from new members. I will notify the pass-through entity named above if any member of my organization does not have exempt status.
- 5  My organization is a pass-through entity that is a member of the pass-through entity named above. My organization will have no Massachusetts-source distributive share other than from the pass-through entity named above. The pass-through entity named above has agreed to accept exemption certificates from or withhold directly on my organization's members. A copy of this certificate, signed by an authorized representative of the pass-through entity named above and retained by my organization, will evidence that entity's agreement to withhold and report amounts withheld directly to my organization's members. Amounts withheld must also be reported to my organization.
- 6  My organization is exempt from tax on any distributive share from the pass-through entity because my organization is an insurance company.
- 7  My organization is a corporate limited partner in a limited partnership that is not subject to Massachusetts tax jurisdiction as described in 830 CMR 63.39.1(8)(b) or 830 CMR 63.39.1(8)(d), and my organization is not a member of a combined group with any members that are subject to Massachusetts tax jurisdiction.
- 8  My organization is a corporate limited partner in a limited partnership and is not, by itself, subject to Massachusetts tax jurisdiction as described in 830 CMR 63.39.1(8)(b) or 830 CMR 63.39.1(8)(d) and will not be filing its own corporate excise returns, but it is a member of a combined group with one or more members that are subject to Massachusetts tax jurisdiction, and one or more of those members will file corporate excise returns.

**I understand that I must notify the pass-through entity of any changes in my organization's exemption status no more than 30 days after its status changes.**

**Signed under the penalties of perjury.**

Signature	Title	Date
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