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- Check if Amended
 Estimate
 Extension
 Change of address

**KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING ON
NET DISTRIBUTIVE SHARE INCOME TRANSMITTAL REPORT
(For Pass-through Entities Only)**

(1) FEIN		
(2) Kentucky Corporation/LLET Account Number		
(3) Name of Pass-through Entity		
Street Address		
City	State	ZIP Code
(4) Number of nonresident individuals, estates, trusts and C corporations subject to withholding		
(5) Kentucky net distributive share income before apportionment (see instructions)	5	00
(6) 100% or the apportionment factor from Schedule A, Section I, line 12	6	%
(7) Kentucky net distributive share income subject to withholding (line 5 multiplied by line 6)	7	00
(8) Tax before credit (line 7 multiplied by .06 (6%))	8	00
(9) Enter pass-through partners', members' or shareholders' non-refundable credits (attach schedule)	9	00
(10) Kentucky income tax withheld (line 8 less line 9)	10	00
(11) Amount paid (see instructions)	11	00
(12) Balance of tax due. If line 10 is greater than line 11, enter line 10 less line 11.	12	00
(13) Tax overpayment. If line 10 is less than line 11, enter line 11 less line 10.	13	00
(14) Credited to 2009	14	00
(15) Amount to be refunded (line 13 less line 14)	15	00

Make check(s) or money order(s) payable to Kentucky State Treasurer.

Mail to: Kentucky Department of Revenue, Frankfort, KY 40619-0006.

I declare under the penalties of perjury that this report, including any accompanying schedules and statements, has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete report.

Printed name of partner, member or shareholder Signature of partner, member or shareholder Daytime telephone number Date

Name of person or firm preparing return Date

SSN, PTIN or FEIN

<p>May the DOR discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>E-mail Address:</p>
<p>Telephone No.:</p>

INSTRUCTIONS

A pass-through entity must complete this form and mail with payment to the Kentucky Department of Revenue by the 15th day of the fourth month following the close of the taxable year. Copy A of Form PTE-WH, or approved substitute, must be included.

Purpose of this Form—Form 740NP-WH (40A201) is to be used by every pass-through entity required to file a return as provided by KRS 141.206(2), except publicly traded partnerships as defined in KRS 141.0401(6)(c), to withhold Kentucky income tax on the distributive share, whether distributed or undistributed, of each nonresident individual partner, member or shareholder; or each C corporation partner or member that is doing business in Kentucky only through its ownership interest in a pass-through entity. Withholding shall be at the maximum rate provided in KRS 141.020 or 141.040. **KRS 141.206(4)(b)**

“Individual” means an individual, estate or trust. The tax imposed by KRS 141.020 upon individuals shall apply to estates and trusts and to all fiduciaries. **KRS 141.030(1)**

“Partnership or S corporation partner, member or shareholder” is not subject to withholding. A partnership or S corporation is classified as a pass-through entity as provided by KRS 141.010(26) and not a corporation.

Form PTE-WH (40A200) shall be completed for each partner, member or shareholder, and Copy A of PTE-WH for each partner, member or shareholder shall be attached to the 740NP-WH filed with the Department of Revenue. The total of the income tax withheld on the PTE-WH forms, Line 9 must equal the amount on 740NP-WH, Line 10. Also, see the instructions on PTE-WH.

Specific Instructions

Check applicable box to indicate type of filing as follows:

If filing an **amended return**, check this box and complete lines 1 through 15. Enter on Line 11 the total amount of estimated taxes paid, taxes paid with the extension and taxes paid with the original return. If PTE-WH forms are being amended, check the amended box on each PTE-WH form to indicate that the form is being amended and attach Copy A of each amended PTE-WH to the amended 740NP-WH filed with the Department of Revenue.

If filing an **estimate**, check this box and complete lines 1, 2, 3 and 11. Enter on Line 11 the amount of the estimated tax payment.

If filing an **extension**, check this box and complete lines 1, 2, 3 and 11. Enter on Line 11 the amount of the extension payment.

If filing an **original return** do not check any boxes and complete lines 1 through 15. Enter on Line 11 the total amount of estimated taxes paid and taxes paid with the extension.

If the pass-through entity has a **change of address**.

LINE-BY-LINE INSTRUCTIONS

Line 1—Enter the pass-through entity’s federal employer identification number (FEIN).

Line 2—Enter the pass-through entity’s Kentucky Corporation/LLET Account Number.

Line 3—Enter the pass-through entity’s name, address and ZIP code.

Line 4—Enter the number of nonresident individuals (“individual” means an individual, estate or trust) and C corporations doing business in Kentucky only through their ownership interest in the pass-through entity, subject to withholding.

Line 5—Enter the total net distributive share income reported to nonresident individuals and C corporations as defined in Line 4.

Line 6—Enter 100% or the apportionment factor from Schedule A, Section I, Line 12, if applicable.

Line 7—Enter the amount of Line 5 multiplied by the percentage on Line 6.

Line 8—Enter the amount of Line 7 multiplied by six percent (6%).

Line 9—Enter nonrefundable credits passed through to the pass-through entity’s partners, members or shareholders. List type of credit and amount on a separate schedule. **Note: The allowable LLET credit is limited to the amount of income tax calculated at the individual (KRS 141.020) or corporate (KRS 141.040) tax rates on distributive share income being reported for each individual or corporate partner, member or shareholder. Individual income tax estimates made by the pass-through entity’s partners, members or shareholders or estimates made by the pass-through entity for LLET purposes are not to be reported on this line.**

Line 10—Enter the amount of Line 8 less Line 9. This shall be equal to the total amount of Kentucky income tax withheld as shown on the PTE-WH forms, Line 9.

Line 11—Enter the taxes paid, see **Specific Instructions** above for the amount to enter on this line.

Line 12—If Line 10 is greater than Line 11, enter Line 10 less Line 11.

Line 13—If Line 10 is less than Line 11, enter Line 11 less Line 10.

Line 14—Enter the portion of Line 13 to be credited to 2009.

Line 15—Enter the portion of Line 13 to be refunded (Line 13 less Line 14).