

Every pass-through entity required to withhold Kentucky income tax per KRS 141.206(5) or that files a composite income tax return per KRS 141.206(16)(a) should make a declaration and payments of estimated tax per KRS 141.206(6) if: (i) a nonresident individual partner's, member's, or shareholder's estimated tax liability can reasonably be expected to exceed \$500; or (ii) a corporate partner's or member's estimated tax liability can reasonably be expected to exceed \$5,000.

Per KRS 141.206(5), every pass-through entity required to file a return per KRS 141.206(2), except publicly traded partnerships per KRS 141.0401(6)(r), should withhold Kentucky income tax on the distributive share, whether distributed or undistributed, of each: (i) nonresident individual partner, member, or shareholder; and (ii) corporate partner or member that is doing business in Kentucky only through its ownership interest in a pass-through entity. Estimated payments should be made at the maximum tax rate per KRS 141.020 or 141.040.

Payment Dates for Calendar Year Filers—Per KRS 141.207(2), the declaration of estimated tax required per KRS 141.207 shall be filed with the department by the pass-through entity in the same manner and at the same times as per : (i) KRS 141.300, for a nonresident individual partner, member, or shareholder; and (ii) KRS 141.042, for a corporate partner or member.

Filling Out the Voucher:

Enter the Kentucky Nonresident Income Tax Withholding (NRWH) Account Number issued by the

Department of Revenue. **If the account number is not known, contact Registration at 502-564-3306.**

Enter the month and year of the entity's taxable year ending date.

Enter the Federal Identification Number (FEIN)

Enter the entity's name, address, contact name, and telephone number.

Preparing Your Payment:

- Make the check or money order payable to the **Kentucky State Treasurer**. Do not send cash.
- If the name and address of the entity are not printed on the check or money order, write them on the check or money order.
- Write the Federal Identification Number on the check or money order.
- Cut the payment voucher at the dotted line below.
- **Please place both the check or money order and the payment voucher in envelope together without staples or clips.**
- **DO NOT** leave check stubs attached to checks.
- Mail with payment to **Kentucky Department of Revenue, Frankfort, Kentucky 40619-0006.**



★ Please cut on the dotted line. ★

2018 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND COMPOSITE INCOME TAX ESTIMATED VOUCHER			Taxable Year Ending (MMYY)				
KENTUCKY ESTIMATED TAX VOUCHER	Form 740NP-WH-ES	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>					

Individual Tax	<input type="text"/>	00	
Type Return 08			
Corporate Tax	<input type="text"/>	00	
Type Return 07			
Total Tax Paid	<input type="text"/>	00	

(Round to the nearest dollar)

Kentucky NRWH Account No	Federal Identification Number (FEIN)
<input type="text"/>	<input type="text"/>
Entity Name	
<input type="text"/>	

Number and Street		
City	State	ZIP Code
Contact Name and Telephone Number		

OFFICIAL USE ONLY	
V A L #	

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