40	0A200 (10-19)		Mo	
1	Pass-through entity's FEIN	6 Kentucky distributive share income		o. Yr.
		subject to withholding/income tax	6	О
2	Pass-through entity's Kentucky NRWH Acct. No.	Exempt (see instructions)		
		7 Tax before credit		
3	Pass-through entity's name, address, and ZIP Code	(line 6 multiplied by .05 (5%))	7	0
		8 Enter partner's, member's, or		
		shareholder's credits		
4	Partner's, member's, or shareholder's Social Security	(see instructions)	8	0
	Number or FEIN	9 Kentucky income tax		
	Check Box if a Corporation	withheld/paid	9	0
		Copy A—For Kentucky Dep	artment	t of Revenue
5	Partner's, member's, or shareholder's name, address, and ZIP Code	Attach to Form 7	40NP-W	/H
		IDENT INCOMETAX WITHHOLDING	Taxab	le Year Ending
40	0A200 (10-19) ON DISTRI	IBUTIVE SHARE INCOME	— Mo	o. Yr.
1	Pass-through entity's FEIN	6 Kentucky distributive share income		
		subject to withholding/income tax	6	0
2	Pass-through entity's Kentucky NRWH Acct. No.	Exempt (see instructions)		
		7 Tax before credit		[
3	Pass-through entity's name, address, and ZIP Code	(line 6 multiplied by .05 (5%))	7	0
		8 Enter partner's, member's, or		[
		shareholder's credits		
4	Partner's, member's, or shareholder's Social Security	(see instructions)	8	0
	Number or FEIN	9 Kentucky income tax		
	Check Box if a Corporation	withheld/paid		[0
		Copy B—File With Individual's or Corp	oration's l	ncome Tax Returi
5	Partner's, member's, or shareholder's name, address, and ZIP Code			
	Amended KENTUCKY NONRES	IDENT INCOME TAX WITHHOLDING IBUTIVE SHARE INCOME	_	
	PTE-WH Amended KENTUCKY NONRES	IDENT INCOME TAX WITHHOLDING	Taxab	
	PTE-WH Amended KENTUCKY NONRES ON DISTRI	DIDENT INCOME TAX WITHHOLDING BUTIVE SHARE INCOME	Mo	
40	PTE-WH Amended KENTUCKY NONRES ON DISTRI	DIDENT INCOME TAX WITHHOLDING BUTIVE SHARE INCOME  6 Kentucky distributive share income	Mo	
40	PTE-WH Amended KENTUCKY NONRES ON DISTRI	IDENT INCOME TAX WITHHOLDING IBUTIVE SHARE INCOME  6 Kentucky distributive share income subject to withholding/income tax	Mo	
40	PTE-WH Amended KENTUCKY NONRES ON DISTRI	BUTIVE SHARE INCOME  6 Kentucky distributive share income subject to withholding/income tax  □ Exempt (see instructions)	6 6	
40	PTE-WH Amended KENTUCKY NONRES ON DISTRI  Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  Tax before credit	6 6	le Year Ending
40	PTE-WH Amended KENTUCKY NONRES ON DISTRI  Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  Tax before credit (line 6 multiplied by .05 (5%))	6 6	le Year Ending
40	PTE-WH Amended KENTUCKY NONRES ON DISTRION ON DISTRION ON DISTRION Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  Tax before credit (line 6 multiplied by .05 (5%))	6 7	le Year Ending
40	PTE-WH Amended KENTUCKY NONRES ON DISTRION DISTRION DISTRION DISTRION DISTRION DISTRION Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code  Partner's, member's, or shareholder's Social Security Number or FEIN	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  7 Tax before credit (line 6 multiplied by .05 (5%))	6 7	
40	PTE-WH Amended KENTUCKY NONRES ON DISTRION ON DISTRION Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code  Partner's, member's, or shareholder's Social Security	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  7 Tax before credit (line 6 multiplied by .05 (5%))	7 8	
5 40 1 2 3	PTE-WH Amended KENTUCKY NONRES ON DISTRION DISTRION DISTRION DISTRION DISTRION DISTRION Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code  Partner's, member's, or shareholder's Social Security Number or FEIN	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  7 Tax before credit (line 6 multiplied by .05 (5%))	6 7 8 9	Pear Ending
401123	PTE-WH Amended KENTUCKY NONRES ON DISTRION DISTRION DISTRION DISTRION DISTRION DISTRION Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code  Partner's, member's, or shareholder's Social Security Number or FEIN	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  7 Tax before credit (line 6 multiplied by .05 (5%))	6 7 8 9	Pear Ending
401123	PTE-WH OA200 (10-19)  Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code  Partner's, member's, or shareholder's Social Security Number or FEIN Check Box if a Corporation  Partner's, member's, or shareholder's name, address, and	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  7 Tax before credit (line 6 multiplied by .05 (5%))	6 7 8 9	Pear Ending
4011 22 33 4	PTE-WH OA200 (10-19)  Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code  Partner's, member's, or shareholder's Social Security Number or FEIN Check Box if a Corporation  Partner's, member's, or shareholder's name, address, and ZIP Code  Partner's, member's, or shareholder's name, address, and ZIP Code  Partner's, member's, or shareholder's name, address, and ZIP Code	6 Kentucky distributive share income subject to withholding/income tax  Exempt (see instructions)  7 Tax before credit (line 6 multiplied by .05 (5%))	6 7 8 9 r Corpor	le Year Ending  O  O  o  ration's Record
40 1 2 3	PTE-WH	Copy C—Keep With Individual's of Kentucky distributive share income subject to withholding/income tax   Exempt (see instructions)	6 7 8 9 r Corpor	le Year Ending/ 0.  0.  0.  0.  cation's Record
40 1 2 3 4	PTE-WH	Copy C - Keep With Individual's Copy C - Keep With Individual's company to withholding/income tax withheld/paid	6 7 8 9 r Corpor	le Year Ending/ D. Yr.  0  0  oration's Record  le Year Ending/ D. Yr.
44 44 44 11	PTE-WH OA200 (10-19)  Pass-through entity's FEIN  Pass-through entity's Kentucky NRWH Acct. No.  Pass-through entity's name, address, and ZIP Code  Partner's, member's, or shareholder's Social Security Number or FEIN Check Box if a Corporation  Partner's, member's, or shareholder's name, address, and ZIP Code  Partner's, member's, or shareholder's name, address, and ZIP Code  Partner's, member's, or shareholder's name, address, and ZIP Code  Partner's, member's, or shareholder's name, address, and ZIP Code  PTE-WH OA200 (10-19)  Amended KENTUCKY NONRES ON DISTRI	Copy C - Keep With Individual's composition of the subject to withholding/income tax withheld/paid	6 7 8 9 r Corpor	le Year Ending/ D. Yr.  0  0  oration's Record  le Year Ending/ D. Yr.
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41112233344	PTE-WH	Copy C—Keep With Individual's Copy	6 7 8 9 9 r Corpor	le Year Ending/ D. Yr.  0  0  oration's Record  le Year Ending/ D. Yr.
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40 1 2 3 4	PTE-WH	Copy C - Keep With Individual's Copy C - Keep With Individua	6 7 8 9 r Corpor Taxab Mc	le Year Ending
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41112233344	PTE-WH Amended KENTUCKY NONRES ON DISTRICT	Copy C - Keep With Individual's Copy C - Keep With Individua	6 7 8 9 9	le Year Ending  /

A pass-through entity must complete this form or approved substitute form for each nonresident individual, estate, or trust partner, member, or shareholder; or each C corporation partner or member doing business in Kentucky only through its ownership interest in the pass-through entity. Copy A of PTE-WH must be attached to Form 740NP-WH filed with the Kentucky Department of Revenue. Copies B and C of Form PTE-WH must be furnished to each partner, member, or shareholder by the 15th day of the fourth month following the close of the taxable year.

## **INSTRUCTIONS**

Check applicable box if an amended or composite return, and enter the taxable year ending.

- 1 Enter the pass-through entity's Federal Employer Identification Number (FEIN).
- 2 Enter the pass-through entity's Kentucky Nonresident IncomeTax Withholding (NRWH) Acct. No. If the account number is not known, contact Registration at 502-564-3306.
- 3 Enter the pass-through entity's name, address, and ZIP Code.
- 4 Enter the partner's, member's, or shareholder's Social Security Number or FEIN. Check the box if a corporation.
- 5 Enter the partner's, member's, or shareholder's name, address, and ZIP Code.
- 6 Enter the partner's, member's, or shareholder's distributive share income (Kentucky Schedule K-1, combine income and loss items and multiply by the apportionment factor). If the partner, member, or shareholder is exempt from withholding, check the Exempt box and skip Lines 7 through 9.
- 7 Enter the amount on Line 6 multiplied by five percent (5%).
- 8 Enter the partner's, member's, or shareholder's allowable nonrefundable tax credits from Schedule K-1.
- 9 Enter the amount on Line 7 less Line 8.

## INSTRUCTIONS TO MEMBER, PARTNER, OR SHAREHOLDER

ATTACH Copy B of Form PTE-WH to your nonresident Kentucky individual, estate, trust, or C corporation income tax return to claim the income tax withheld. A nonresident individual partner, member, or shareholder of a pass-through entity doing business in Kentucky must file a Form 740-NP, Kentucky Individual Income Tax Return Nonresident or Part-Year Resident and pay income tax on all Kentucky source income. An estate or trust partner, member, or shareholder must file a Form 741, Kentucky Fiduciary Income Tax Return, and pay income tax on all Kentucky source income. A C corporation partner or member must file Form 720, Kentucky Corporation Income Tax and LLET Return, and pay income tax on all of its income allocated and apportioned to Kentucky per KRS 141.120.

If a nonresident individual's, estate's, or trust's only Kentucky source income is distributive share income from pass-through entities, the withholding on PTE-WH and the payment of tax by the pass-through entities will satisfy the nonresident individual's, estate's, or trust's Kentucky filing requirement per KRS 141.020 and 141.180. A nonresident individual, estate, or trust **may** be able to claim a credit for tax paid on distributive share income to Kentucky on their resident state return. Check with the resident state for allowable credits.

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## KEEP THIS COPY FOR YOUR RECORDS

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A pass-through entity must complete this form or approved substitute form for each nonresident individual, estate, or trust partner, member, or shareholder; or each C corporation partner or member doing business in Kentucky only through its ownership interest in the pass-through entity. Copy A of PTE-WH must be attached to Form 740NP-WH filed with the Kentucky Department of Revenue. Copies B and C of Form PTE-WH must be furnished to each partner, member, or shareholder by the 15th day of the fourth month following the close of the taxable year.

## INSTRUCTIONS

Check applicable box if an amended or composite return, and enter the taxable year ending.

- 1 Enter the pass-through entity's Federal Employer Identification Number (FEIN).
- 2 Enter the pass-through entity's Kentucky Nonresident IncomeTax Withholding (NRWH) Acct. No. If the account number is not known, contact Registration at 502-564-3306.
- 3 Enter the pass-through entity's name, address, and ZIP Code.
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- 5 Enter the partner's, member's, or shareholder's name, address, and ZIP Code.
- 6 Enter the partner's, member's, or shareholder's distributive share income (Kentucky Schedule K-1, combine income and loss items and multiply by the apportionment factor). If the partner, member, or shareholder is exempt from withholding, check the Exempt box and skip Lines 7 through 9.
- 7 Enter the amount on Line 6 multiplied by five percent (5%).
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- 9 Enter the amount on Line 7 less Line 8.