

Every pass-through entity required to withhold Kentucky income tax per KRS 141.206(4) should make payments of estimated tax per KRS 141.206(5) if a nonresident individual partner's, member's, or shareholder's estimated tax liability can reasonably be expected to exceed \$500.

Per KRS 141.206(4), every pass-through entity required to file a return per KRS 141.206(1), except publicly traded partnerships per KRS 141.0401(6)(a)18. and (b)14., should withhold Kentucky income tax on the distributive share, whether distributed or undistributed, of each nonresident individual partner, member, or shareholder. Estimated payments should be made at the tax rate of four percent (4%) per KRS 141.020.

**Payment Dates**—Per KRS 141.207(2), the payment of estimated tax required per KRS 141.206 shall be filed with the department by the pass-through entity in the same manner and at the same times as per KRS 141.305 for a nonresident individual partner, member, or shareholder.

**Electronic Payments**—For tax years beginning on or after October 1, 2021, corporations and pass-through entities are required to file and submit payments electronically.

Visit [www.revenue.ky.gov](http://www.revenue.ky.gov) for details on how to electronically pay your tax.

If you are unable to pay electronically as required, follow the instructions in the next column.

**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 as four-digits (MMYY). Example: 1225

Enter the Federal Employer Identification Number (FEIN).

Enter the entity's name, address, contact name, and telephone number. Do not use punctuation marks (quotation marks, periods, parentheses, etc.) in entity's name.

**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 FEIN and the Kentucky NRWH account 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 the 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. ★

**2025 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT  
INCOME TAX ESTIMATED VOUCHER**

Taxable Year Ending (MMYY)

KENTUCKY ESTIMATED  
TAX VOUCHER

**Form 740NP-WH-ES**

Individual Tax  
Type Return 08

- 0 0

Kentucky NRWH Account No

Federal Identification Number (FEIN)

Entity Name

Total Paid

- 0 0

(Round to the nearest dollar)

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

**DRAFT**

40A201ES0003

OFFICIAL USE ONLY	
V	
A	
L	
#	

07/24