

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(15)(a) should make a declaration and payments of estimated tax per KRS 141.206(5) 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(4), every pass-through entity required to file a return per KRS 141.206(1), 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 141.206 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 and the 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. ★

<b>2019 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND COMPOSITE INCOME TAX ESTIMATED VOUCHER</b>		
KENTUCKY ESTIMATED TAX VOUCHER	<b>Form 740NP-WH-ES</b>	Taxable Year Ending (MMYY) <input style="width: 30px; height: 20px;" type="text"/> <input style="width: 30px; height: 20px;" type="text"/>

<b>Individual Tax</b> Type Return 08	<input style="width: 100%; height: 20px;" type="text"/>
<b>Corporate Tax</b> Type Return 07	<input style="width: 100%; height: 20px;" type="text"/>
<b>Total Tax Paid</b>	<input style="width: 100%; height: 20px;" type="text"/>

(Round to the nearest dollar)

Kentucky NRWH Account No <input style="width: 100%; height: 20px;" type="text"/>	Federal Identification Number (FEIN) <input style="width: 100%; height: 20px;" type="text"/>
Entity Name <input style="width: 100%; height: 20px;" type="text"/>	

Number and Street <input style="width: 100%; height: 30px;" type="text"/>		
City <input style="width: 100%; height: 20px;" type="text"/>	State <input style="width: 100%; height: 20px;" type="text"/>	ZIP Code <input style="width: 100%; height: 20px;" type="text"/>
Contact Name and Telephone Number <input style="width: 100%; height: 30px;" type="text"/>		

OFFICIAL USE ONLY	
V A L  #	<input style="width: 100%; height: 100%;" type="text"/>

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