

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 five percent (5%) 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.

Enterprise Electronic Payment System (EEPS)—Estimated payments can be made using EEPS. To use EEPS, go to www.revenue.ky.gov and click on the E-File and Payments tile. From the selections of tax types available, click Nonresident Withholding (NRWH) Tax and click on the Electronic Payment link. To make payments, the FEIN is required along with the 9-digit NRWH account number.

When making payments online, use the taxable year ending, NOT the due date of the payment. Do not submit an estimated tax voucher if you made an electronic payment.

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: 1223

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. ★

2023 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

Kentucky NRWH Account No

Federal Identification Number (FEIN)

Entity Name

Total Paid

(Round to the nearest dollar)

OFFICIAL USE ONLY	
V A L #	

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