



VT Department of Taxes
133 State Street
Montpelier, VT 05633-1401

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VERMONT

**Estimated Income Tax Payments
For Nonresident Shareholders,
Partners or Members**

FORM
WH-435

DUE DATES (for calendar year filers): April 15, June 15, September 15, and January 15 of the following calendar year, and at the "catch-up" date, if required. SEE INSTRUCTIONS.

Y Y Y Y M M D D Tax Year BEGIN date	Y Y Y Y M M D D Tax Year END date	Federal ID Number 	Type of entity S, L, or P ☐	If AN ELIGIBLE composite filer, Check here.* ☐
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* If you are filing as an eligible composite filer for the first time, note that you are making a 5-year binding election to conform to the requirements of TB-05, revised.

PRINT OR TYPE COMPLETE NAME AND ADDRESS BELOW

Entity Name		
Address		
City	State	ZIP Code

Check here if this is an
INTERNATIONAL ☐
address

Total Vermont nonresident estimated income tax payments for this quarter
(Use WHOLE DOLLARS) If "\$0", DO NOT file.

\$

5454

Form WH-435

Rev. 10/12

FORM WH-435 INSTRUCTIONS

If no payment is due, DO NOT file Form WH-435.

Notes:

Pass-through entities are required to make estimated income tax payments on behalf of non-Vermont-resident shareholders, partners, or members. Estimated payments are due quarterly on the 15th day of the 4th, 6th, and 9th month of the fiscal year, and the 1st month of the following year (April, June, September, and January for a calendar-year entity).

The total required annual payment is calculated by applying the current rate of 6.8% to the VT-source income (including guaranteed partnership payments) distributed or allocable to nonresident shareholders, partners, or members.

A "safe harbor catch-up" payment may be made at the original (not extended) due date for the entity return. For "catch-up" payments, be sure to indicate the correct fiscal year to which the payment should be credited. See TB-05 for the safe-harbor calculation method. **DO NOT MAKE CATCH-UP PAYMENTS AFTER THE ORIGINAL DUE DATE FOR THE ENTITY RETURN.**

Starting with payments made in calendar year 2009, you are not required to provide detailed distribution information with each Form WH-435 payment. All estimated payments will be distributed in proportion to income distribution as reported on the annual Vermont Business Income Tax Return (Form BI-471) and required schedules including Schedules K-1VT.

Review 32 V.S.A. §§5914 & 5920, and Technical Bulletins 05 & 06 for complete details. Information is available at <http://tax.vermont.gov>

Instructions:

- Print in **blue** or **black** ink.
- Enter the beginning and ending date of the entity's tax year in the required format – YYYY MM DD.
- Enter the Federal Employer Identification Number (FEIN).
- Enter the entity type – "S" for S-Corporation, "L" for Limited Liability Company, or "P" for Partnership. (This form should **not** be used for C-Corporations. If VT Forms CO-411 or CO-411U will be filed, use Form CO-414 to make your estimated payments.)
- Check the box if electing to file a composite return on behalf of some or all non-resident owners. Note that you are making a binding 5-year election to file this way. For tax years beginning January 1, 2012 and later, entities with 50 or more non-resident shareholders, partners, or members are **required to file composite returns**. Review TB-05 for complete details.
- Enter the business name and address. Check the box in the bottom right if the address is an INTERNATIONAL address (outside the United States and its territories).
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.
- Do not file "\$0" WH-435 if no payment is due.