

PTE-WH40A200 (10-15) ☐ Amended☐ Composite		KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING ON DISTRIBUTIVE SHARE INCOME		Taxable Year Ending ____/____ Mo. Yr.		
(1) Pass-through entity’s FEIN		(6) Kentucky distributive share income subject to withholding/income tax .. ☐ Exempt (see instructions) (7) Tax before credit (line 6 multiplied by .06 (6%)) (8) Enter partner’s, member’s or shareholder’s credits (see instructions) (9) Kentucky income tax withheld/paid		6		00
(2) Pass-through entity’s Kentucky Corporation/LLET Acct. No.				7		00
(3) Pass-through entity’s name, address and ZIP Code				8		00
(4) Partner’s, member’s or shareholder’s Social Security Number or FEIN ☐ Check Box if a Corporation				9		00
(5) Partner’s, member’s or shareholder’s name, address and ZIP Code		Copy A – For Kentucky Department of Revenue Attach to Form 740NP-WH				

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(5) Partner’s, member’s or shareholder’s name, address and ZIP Code		Copy B – File With Individual’s or Corporation’s Income Tax Return				

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(5) Partner’s, member’s or shareholder’s name, address and ZIP Code		Copy C – Keep With Individual’s or Corporation’s Records				

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(4) Partner’s, member’s or shareholder’s Social Security Number or FEIN ☐ Check Box if a Corporation				9		00
(5) Partner’s, member’s or shareholder’s name, address and ZIP Code		Copy D – For Pass-through Entity’s Records				

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 shall 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 Corporation/LLET Acct. No.
 - (3) Enter the pass-through entity’s name, address and ZIP Code.
 - (4) Enter the partner, member or shareholder’s Social Security Number or FEIN. Check the box if a corporation.
 - (5) Enter the partner, member or shareholder’s name, address and ZIP Code.
 - (6) Enter the partner, member 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 six percent (6%).
 - (8) Enter the partner, member 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 as provided by 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 as provided by 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 and any necessary verification required.

KEEP THIS COPY FOR YOUR RECORDS

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 shall 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 Corporation/LLET Acct. No.
 - (3) Enter the pass-through entity’s name, address and ZIP Code.
 - (4) Enter the partner, member or shareholder’s Social Security Number or FEIN. Check the box if a corporation.
 - (5) Enter the partner, member or shareholder’s name, address and ZIP Code.
 - (6) Enter the partner, member 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 six percent (6%).
 - (8) Enter the partner, member or shareholder’s allowable nonrefundable tax credits from Schedule K-1.
 - (9) Enter the amount on Line (7) less Line (8).