



VT Form <b>WH-435</b>	<b>ESTIMATED INCOME TAX PAYMENTS</b> for Nonresident Shareholders, Partners, or Members
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**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.

Business Name			Federal ID Number		
Address			Tax Year BEGIN date (YYYYMMDD)		
			Tax Year END date (YYYYMMDD)		
City	State	ZIP Code	<b>For Department Use Only</b>		
Foreign Country (if not United States)					

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

5454

**Form WH-435**  
Rev. 10/14

**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 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, and 9<sup>th</sup> month of the fiscal year, and the 1<sup>st</sup> 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. The income amount will be calculated on Schedule BI-472 or Schedule BI-473.

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. **DO NOT MAKE CATCH-UP PAYMENTS AFTER THE ORIGINAL DUE DATE FOR THE ENTITY RETURN.** In order for the catch-up payment to be valid and eliminate underpayment interest and penalty, the taxpayer must have made 4 quarterly payments sufficient to cover at least 100% of the prior year’s estimated payment requirement.

All estimated payments will be distributed to nonresident shareholders, partners, and members, or applied to entity composite tax, as directed on Form BI-471, the annual business income tax return.

Review 32 V.S.A. §§ 5914 & 5920, and Technical Bulletin 06 for 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).
- This form should **not** be used for C-Corporations. If VT Form CO-411 will be filed, use Form CO-414 to make your estimated payments.
- Enter the business name and address.
- 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.

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Rev. 10/14