

PTE-WH
40A200 (10-19)

☐ Amended

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)	6		00
2	Pass-through entity’s Kentucky NRWH Acct. No.	7	Tax before credit (line 6 multiplied by .05 (5%))	7		00
3	Pass-through entity’s name, address, and ZIP Code	8	Enter partner’s, member’s, or shareholder’s credits (see instructions)	8		00
4	Partner’s, member’s, or shareholder’s Social Security Number or FEIN ☐ Check Box if a Corporation	9	Kentucky income tax withheld/paid	9		00
		Copy A – For Kentucky Department of Revenue Attach to Form 740NP-WH				
5	Partner’s, member’s, or shareholder’s name, address, and ZIP Code					

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4	Partner’s, member’s, or shareholder’s Social Security Number or FEIN ☐ Check Box if a Corporation	9	Kentucky income tax withheld/paid	9		00
		Copy B – File With Individual’s or Corporation’s Income Tax Return				
5	Partner’s, member’s, or shareholder’s name, address, and ZIP Code					

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4	Partner’s, member’s, or shareholder’s Social Security Number or FEIN ☐ Check Box if a Corporation	9	Kentucky income tax withheld/paid	9		00
		Copy C – Keep With Individual’s or Corporation’s Records				
5	Partner’s, member’s, or shareholder’s name, address, and ZIP Code					

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		Copy D – For Pass-through Entity’s Records				
5	Partner’s, member’s, or shareholder’s name, address, and ZIP Code					

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 must 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 Nonresident IncomeTax Withholding (NRWH) Acct. No. **If the account number is not known, contact Registration at 502-564-3306.**
 - 3 Enter the pass-through entity’s name, address, and ZIP Code.
 - 4 Enter the partner’s, member’s, or shareholder’s Social Security Number or FEIN. Check the box if a corporation.
 - 5 Enter the partner’s, member’s, or shareholder’s name, address, and ZIP Code.
 - 6 Enter the partner’s, member’s, 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 five percent (5%).
 - 8 Enter the partner’s, member’s, 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 per 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 per 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.

KEEP THIS COPY FOR YOUR RECORDS

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- Check applicable box if an amended or composite return, and enter the taxable year ending.
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 - 3 Enter the pass-through entity’s name, address, and ZIP Code.
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 - 7 Enter the amount on Line 6 multiplied by five percent (5%).
 - 8 Enter the partner’s, member’s, or shareholder’s allowable nonrefundable tax credits from Schedule K-1.
 - 9 Enter the amount on Line 7 less Line 8.