



2022 PA-40 ES PARTNERSHIP, PA S CORPORATION AND FIDUCIARY (DR) 07-21
DECLARATION OF ESTIMATED WITHHOLDING TAX FOR PARTNERSHIPS, S CORPORATIONS AND FIDUCIARIES

DECLARATION OF ESTIMATED WITHHOLDING TAX, FIDUCIARY, ESTATES AND TRUST (PA-40 ES)

The PA-40 ES (P/S/F) is used by a partnership, PA S corporation, estate or trust to remit its nonresident withholding tax payments. These instructions provide information regarding the nonresident withholding tax.

The PA-40 ES (P/S/F) is also used by an estate or trust to remit estimated tax payments. For instructions and rules on calculating the estimated tax, see REV-413 (F), Instructions for Estimating PA Fiduciary Income Tax, and REV-414 (F), Estates and Trusts Worksheet for Estimated Tax.

WHO MUST WITHHOLD AND REMIT

Partnerships, PA S corporations, estates and trusts with taxable PA-source income are:

- Jointly liable with their nonresident partners, shareholders, members and beneficiaries for payment of tax on such income to the extent allocable to the nonresidents; and
- Authorized and required to withhold such tax from the nonresidents and remit the tax to Pennsylvania.

The imposition of the tax against the partnership, PA S corporation, estate or trust does not change the filing requirements or the tax liability of its nonresident partners, shareholders, members or beneficiaries.

The nonresidents are entitled to claim a credit on their annual returns for the tax withheld and treat the income as income subject to withholding in calculating any other personal estimated taxes. The partnership, PA S corporation, estate or trust may not reduce its withholding requirement by any estimated payments made by the nonresident owner or beneficiary.

PENALTY FOR FAILURE TO WITHHOLD

Pennsylvania law imposes a penalty for failure to remit nonresident withholding on or before the 15th day of the fourth month following the end of the taxable year. The penalty is 5 percent per month or fraction thereof, to a maximum of 50 percent, of the nonresident withholding due.

FORMS AND TIMEFRAME TO MAKE NONRESIDENT WITHHOLDING TAX PAYMENTS

Partnerships, PA S corporations, estates and trusts with taxable PA-source income are required to withhold and remit PA personal income tax from the income of the nonresident owners or beneficiaries. The withholding must be remitted to the department by April 15th for calendar year filers (or the 15th day of the fourth month after the close of the taxable year for fiscal year filers). The department encourages withholding to be remitted quarterly throughout the tax year using the PA-40 ES (P/S/F) coupon. Final withholding payments should be remitted with the PA-20S/PA-65, PA-41 or REV-276 (in the case of an extension).

ELECTRONIC SERVICES

Individuals can remit estimated, extension and tax due payments through the department's myPATH portal. Visit mypath.pa.gov and select Make a payment to pay via electronic funds transfer. Payments made after December 31, 2021, equal to or greater than \$15,000 must be made electronically. Payments not made electronically will be subject to a penalty equal to 3% of the payment amount not to exceed \$500.

HOW TO COMPLETE THE PA-40 ES (P/S/F)

Use a separate PA-40 ES (P/S/F) for each payment.

- For fiscal filers only, enter the Beginning and Ending tax period dates;

▼ DETACH HERE ▼

PA-40 ES (P/S/F)
(DR) 07-21 (FI)

2022 PA-40 ES DECLARATION OF ESTIMATED WITHHOLDING TAX

EMPLOYER IDENTIFICATION NUMBER

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TYPE OF ACCOUNT (MUST FILL IN OVAL)

- ☐ F – FIDUCIARY (ESTATE or TRUST)
☐ C – (PARTNERSHIP, ASSOCIATION or PA S CORPORATION)

DATE FILED

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NAME

NAME (CONTINUED)

FIRST LINE OF ADDRESS (P.O. BOX, APT. NO., SUITE, FLOOR, RR NO., ETC.)

SECOND LINE OF ADDRESS

CITY

STATE

ZIP

PHONE NUMBER

FISCAL FILERS ONLY - BEGINNING

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FISCAL FILERS ONLY - ENDING

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PAYMENT AMOUNT

DECLARATION OF THE ESTIMATED TAX

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DEPARTMENT USE ONLY

Make check or money order
payable to the Pennsylvania
Department of Revenue

2202510059

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- Enter the payment in the Payment Amount block;
- Make the check or money order payable to PA Department of Revenue, printing the entity's FEIN and "2022 Nonresident Tax Payment" on the check or money order;
- Do not staple or attach the payment the PA-40 ES (P/S/F); Mail the payment and the PA-40 ES (P/S/F) to the following address:

**PA DEPARTMENT OF REVENUE
PO BOX 280403
HARRISBURG PA 17128-0403**



IMPORTANT: When filing the PA-40 ES (P/S/F), enter the FEIN of the partnership, PA S corporation, estate or trust; never use the Social Security number of an owner or beneficiary.

Complete the other identification information on the left-hand side of the coupon. In the middle column, fill in the oval to indicate the account is for a partnership, PA S corporation, estate or trust. In the right-hand column, enter the fiscal year information if applicable, as well as the payment amount or declaration of tax.

2022 PA NONRESIDENT WITHHOLDING TAX WORKSHEET FOR PARTNERSHIPS, PA S CORPORATIONS, FIDUCIARY, ESTATES AND TRUSTS

(Use the worksheet below to help calculate and track your nonresident withholding for the year.)

SECTION I

2022 PA NONRESIDENT WITHHOLDING (Keep for Your Records)

1. Enter the 2022 PA-taxable income the partnership, PA S corporation, estate or trust expects to realize from PA sources. 1. _____
2. Multiply Line 1 by 3.07% (0.0307). 2. _____

SECTION III

2022 RECORD OF NONRESIDENT WITHHOLDING TAX PAYMENTS (if more than six, make a copy of this worksheet)

Payment	(A) Date	(B) Amount	Payment	(A) Date	(B) Amount
1			4		
2			5		
3			6		
Total					

SECTION IV

2022 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET

1. Enter the total PA-taxable income from PA sources from the 2022 PA-20S/PA-65 or PA-41. 1. _____
2. Enter the total nonresidents' distributive shares of Line 1 above, totaled from PA Schedules NRK-1. 2. _____
3. Total 2022 PA Nonresident Withholding. Multiply Line 2 by 3.07% (0.0307). 3. _____
4. Allowable PA Credits from Schedule OC. 4. _____
5. The nonresidents' distributive share of Line 4 above from PA Schedules NRK-1. 5. _____
6. Total nonresident withholding paid for the taxable year. 6. _____
7. Total credits and withholding payments. Add Lines 5 and 6. 7. _____
8. **Nonresident withholding due with final return. Subtract Line 7 from Line 3.** 8. _____

LINE 8 IS THE PAYMENT THAT MUST BE REMITTED WITH THE ANNUAL RETURN (PA-20S/PA-65 OR PA-41). IN ADDITION, FOR PARTNERSHIPS OR S CORPORATIONS, YOU MUST ALSO COMPLETE PA-20S/PA-65 SCHEDULE NW AND INCLUDE IT WITH FORM PA-20S/PA-65.