

2022 Form PW-ES Instructions

General Instructions

Form PW-ES should only be used by pass-through entities required to withhold on income allocated to a nonresident shareholder, partner, or beneficiary.

You are required under sec. [Tax 1.12\(4\)\(a\)13](#), Wis. Adm. Code, to make your pass-through withholding estimated payments electronically. For more information about registering for electronic funds transfer, visit the department's website at <https://www.revenue.wi.gov/Pages/FAQS/pcs-eft.aspx>.

Use of this paper voucher on the department's website is only allowed if a [waiver](#) from electronic payment has been granted. If you have received an approved waiver from electronic payment, you may download the Form PW-ES voucher on the department's website at <https://www.revenue.wi.gov/Pages/OnlineServices/voucher-PW-ES.aspx>.

Do NOT use this voucher to submit a payment for any return other than Form PW-1, *Wisconsin Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income*.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of December 15, 2021: sec. [71.775](#), Wis. Stats., and sec. [Tax 1.12](#), Wis. Adm. Code.