

<div>PTE-WH 40A200 (10-07)</div> <div><input type="checkbox"/> Amended Report</div>		<div>KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING ON NET DISTRIBUTIVE SHARE INCOME (For Pass-through Entities)</div>		<div>For Taxable Year Ended __ __ / __ __ / __ __</div>	
(1) Pass-through entity's FEIN		(6) Kentucky net distributive share income subject to withholding .....		.00	
(2) Pass-through entity's Kentucky corporation/LLET acct. no.		(7) Tax before credit (line 6 multiplied by .06 (6%)) .....		.00	
(3) Pass-through entity's name, address and ZIP Code		(8) Enter partner's, member's or shareholder's credits (see instructions) .....		.00	
		(9) Kentucky income tax withheld .....		.00	
(4) Partner's, member's or shareholder's Social Security Number or FEIN		Copy A—For Kentucky Department of Revenue			
(5) Partner's, member's or shareholder's name, address and ZIP Code					

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(3) Pass-through entity's name, address and ZIP Code		(8) Enter partner's, member's or shareholder's credits (see instructions) .....		.00	
		(9) Kentucky income tax withheld .....		.00	
(4) Partner's, member's or shareholder's Social Security Number or FEIN		Copy B—File With Individual's Income Tax Return			
(5) Partner's, member's or shareholder's name, address and ZIP Code					

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(3) Pass-through entity's name, address and ZIP Code		(8) Enter partner's, member's or shareholder's credits (see instructions) .....		.00	
		(9) Kentucky income tax withheld .....		.00	
(4) Partner's, member's or shareholder's Social Security Number or FEIN		Copy C—File With Individual's Records			
(5) Partner's, member's or shareholder's name, address and ZIP Code					

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(2) Pass-through entity's Kentucky corporation/LLET acct. no.		(7) Tax before credit (line 6 multiplied by .06 (6%)) .....		.00	
(3) Pass-through entity's name, address and ZIP Code		(8) Enter partner's, member's or shareholder's credits (see instructions) .....		.00	
		(9) Kentucky income tax withheld .....		.00	
(4) Partner's, member's or shareholder's Social Security Number or FEIN		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 for each nonresident individual or corporation doing business in Kentucky only through its ownership interest in the pass-through entity. Mail Copy A with Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Net Distributive Share Income Transmittal Report, to the Kentucky Department of Revenue and furnish Copies B and C to the member by the 15th of the fourth month following the close of the taxable year.

INSTRUCTIONS

- 1. Enter the pass-through entity’s federal identification number (FEIN).
- 2. Enter the pass-through entity’s Kentucky corporation/LLET account number, if applicable.
- 3. Enter the pass-through entity’s name, address and ZIP Code.
- 4. Enter partner’s, member’s or shareholder’s Social Security number or corporation’s FEIN.
- 5. Enter partner’s, member’s or shareholder’s name, address and ZIP Code.
- 6. Enter partner’s, member’s or shareholder’s net distributive share income subject to withholding. From Schedule K-1, combine income and loss items, subtract deductions allowable under KRS 141.010(10), and multiply by the nonresident percentage from Schedule A, line 12. The pass-through entity shall limit the deduction for any capital losses and credits available to the nonresident individual(s) or corporation(s) based upon federal or Kentucky statutes.
- 7. Multiply the amount on line 6 by 6 percent and enter here.
- 8. Subtract partner’s, member’s or shareholder’s credits passed to the partner, member or shareholder if the credit can be reasonably expected to be claimed during the year.
- 9. Subtract line 8 from line 7. This is the amount of Kentucky income tax to be withheld.

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INSTRUCTIONS TO INDIVIDUAL MEMBER

Attach Copy B of Form PTE-WH to your nonresident Kentucky individual or Kentucky corporation income tax return to claim the tax withheld. Nonresident individual partners, members or shareholders of a pass-through entity doing business in Kentucky must file an individual income tax return and pay income tax on all Kentucky source income. A corporation that is a partner or member of a pass-through entity must file a Kentucky Corporation Income Tax and LLET Return. Report net distributive share income from Schedule K-1 on your return and claim the amount of tax withheld.

If net distributive share income is **a nonresident individual’s only Kentucky source income**, this form and payment of the tax by the pass-through entity will satisfy a nonresident individual’s filing requirements of KRS 141.206 and 141.180. If you are not filing a Kentucky individual income tax return, you may attach this form to the return filed with your state of residence to claim credit for taxes paid to another state.

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KEEP THIS COPY FOR YOUR RECORDS

A pass-through entity must complete this form or approved substitute for each nonresident individual or corporation doing business in Kentucky only through its ownership interest in the pass-through entity. Mail Copy A with Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Net Distributive Share Income Transmittal Report, to the Kentucky Department of Revenue and furnish Copies B and C to the member by the 15th of the fourth month following the close of the taxable year.

INSTRUCTIONS

- 1. Enter the pass-through entity’s federal identification number (FEIN).
- 2. Enter the pass-through entity’s Kentucky corporation/LLET account number, if applicable.
- 3. Enter the pass-through entity’s name, address and ZIP Code.
- 4. Enter partner’s, member’s or shareholder’s Social Security number or corporation’s FEIN.
- 5. Enter partner’s, member’s or shareholder’s name, address and ZIP Code.
- 6. Enter partner’s, member’s or shareholder’s net distributive share income subject to withholding. From Schedule K-1, combine income and loss items, subtract deductions allowable under KRS 141.010(10), and multiply by the nonresident percentage from Schedule A, line 12. The pass-through entity shall limit the deduction for any capital losses and credits available to the nonresident individual(s) or corporation(s) based upon federal or Kentucky statutes.
- 7. Multiply the amount on line 6 by 6 percent and enter here.
- 8. Subtract partner’s, member’s or shareholder’s credits passed to the partner, member or shareholder if the credit can be reasonably expected to be claimed during the year.
- 9. Subtract line 8 from line 7. This is the amount of Kentucky income tax to be withheld.