

2023 PA-20S/PA-65 ES PARTNERSHIP AND PA S CORPORATION (DR) 06-22

DECLARATION OF ESTIMATED WITHHOLDING TAX FOR PARTNERSHIPS AND S CORPORATIONS

DECLARATION OF ESTIMATED WITHHOLDING TAX, (PA-20S/PA-65 ES (P/S))

The PA-20S/PA-65 ES (P/S) is used by a partnership or PA S corporation, to remit its nonresident withholding tax payments. These instructions provide information regarding the nonresident withholding tax.

WHO MUST WITHHOLD AND REMIT

Partnerships, and PAS corporations with taxable PA-source income are:

- Jointly liable with their nonresident partners, shareholders and members 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 and PA S corporation does not change the filing requirements or the tax liability of its nonresident partners, shareholders or members.

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 and PA S corporation may not reduce its withholding requirement by any estimated payments made by the nonresident owner.

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 and PAS corporations with taxable PA-source income are required to withhold and remit PA personal income tax from the income of the nonresident owners. 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-20S/PA-65 ES (P/S) coupon. Final withholding payments should be remitted with the PA-20S/PA-65 or REV-276 (in the case of an extension or short period return).

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-20S/PA-65 ES (P/S)

Use a separate PA-20S/PA-65 ES (P/S) for each payment.

- For fiscal filers only, enter the Beginning and Ending tax period dates;
- 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 "2023 Nonresident Tax Payment" on the check or money order;

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PA-20S/PA-65 ES (P/S) (DR) 06-22 (FI)	5053	PA-20S/PA-65	ES	(P/S)	DECLARATION	٥F	ESTIMATED	WITHHOLDING	TAX

EMPLOYER IDENTIFIC	ATION NUMBER	TYPE OF ACCOL	JNT	DATE FILED		
		C – (PARTN	ERSHIP, ASSOCIATION			
		or PA S	CORPORATION)	FISCAL FILERS ONLY - BEGINNING		
NAME						
NAME (CONTINUED)				FISCAL FILERS ONLY - ENDING		
NAME (CONTINOLD)						
FIRST LINE OF ADDRESS (P.O.	BOX, APT. NO., SUIT	TE, FLOOR, RR NO., ETC	D.)			
				PAYMENT AMOUNT		
SECOND LINE OF ADDRESS						
CITY	STATE	ZIP	PHONE NUMBER	DECLARATION OF THE ESTIMATED TAX		
	- CIAIL					
			- L	Mala abada ay waxay ayday		

DEPARTMENT USE ONLY

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

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 Do not staple or attach the payment the PA-20S/PA-65 ES (P/S); Mail the payment and the PA-20S/PA-65 ES (P/S) to the following address:

PA DEPARTMENT OF REVENUE PO BOX 280403 HARRISBURG PA 17128-0403 **IMPORTANT:** When filing the PA-20S/PA-65 ES (P/S), enter the FEIN of the partnership or PAS corporation; never use the Social Security number of an owner.

Complete all required information on the coupon, including the fiscal year information, if applicable, as well as the payment amount and or the declaration of tax.

2023 PA NONRESIDENT WITHHOLDING TAX WORKSHEET FOR PARTNERSHIPS AND PA S CORPORATIONS

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

SECTIO	N I	2023 PA NON	2023 PA NONRESIDENT WITHHOLDING (Keep for Your Records)							
Enter the 2023 PA-taxable income the partnership or PA S corporation expects to realize from PA sources										
2. Multiply Line 1 by 3.07% (0.0307)										
SECTIO	SECTION III 2023 RECORD OF NONRESIDENT WITHHOLDING TAX PAYMENTS (if more than six, make a copy of this worksheet)									
Paym	ent	(A) Date	(B) Amount	Payment	(A) Date	(B) Amount				
1				4						
2				5						
3				6						
Tota	ıl									
SECTIO	SECTION IV 2023 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET									
Enter th	1. Enter the total PA-taxable income from PA sources from the 2023 PA-20S/PA-65									
3. Total 20										
4. Allowal										
5. The nonresidents' distributive share of Line 4 above from PA Schedules NRK-1										
6. Total no	6									
7. Total cr	7									
8. Nonres	8									

LINE 8 IS THE PAYMENT THAT MUST BE REMITTED WITH THE ANNUAL RETURN (PA-20S/PA-65). 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.