

### 2024 PA-41 ES FIDUCIARY (EX) 11-23

#### **DECLARATION OF ESTIMATED WITHHOLDING TAX FOR FIDUCIARIES**

# DECLARATION OF ESTIMATED WITHHOLDING TAX, FIDUCIARY, ESTATES AND TRUST (PA-41 ES)

The PA-41 ES (F) is used by an estate or trust to remit its nonresident withholding tax payments. These instructions provide information regarding the nonresident withholding tax.

The PA-41 ES (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

Estates and trusts with taxable PA-source income are:

- Jointly liable with their nonresident 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 estate or trust does not change the filing requirements or the tax liability of its nonresident 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 estate or trust may not reduce its withholding requirement by any estimated payments made by the nonresident 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

Estates and trusts with taxable PA-source income are required to withhold and remit PA personal income tax from the income of the nonresident 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-41 ES (F) coupon. Final withholding payments should be remitted with the PA-41 or REV-276 (in the case of an extension).

### **ELECTRONIC SERVICES**

Fiduciaries 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 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-41 ES (F)**

Use a separate PA-41 ES (F) 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 "2024 Fiduciary Payment" on the check or money order;

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<b>41 ES (F)</b> 11-23 (FI)	2024 PA-41	EZ DECI	LARATION	OF ESTIMATED	WITHHOLDING	TAX
	EMPLOYER IDENTIFICATION NUMBER  TYPE OF ACCOUNT  F - FIDUCIARY (ESTATE or TRUST)				DATE FILED	
					FISCAL FILERS (	ONLY - BEGINNING
N	NAME					
N	NAME (CONTINUED)  FIRST LINE OF ADDRESS (P.O. BOX, APT. NO., SUITE, FLOOR, RR NO., ETC.)				FISCAL FILERS (	ONLY - ENDING
F						
					PAYMENT	AMOUNT
S	SECOND LINE OF ADDRESS					
						•
C	CITY	STATE	ZIP	PHONE NUMBER	DECLARATION OF THI	E ESTIMATED TAX

DEPARTMENT USE ONLY

Make check or money order payable to the Pennsylvania Department of Revenue  Do not staple or attach the payment the PA-41 ES (F);
 Mail the payment and the PA-41 ES (F) to the following address:

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

IMPORTANT: When filing the PA-41 ES (F), enter the FEIN of the estate or trust, never use the Social Security number of an owner or beneficiary.

Complete the other identification information on the lefthand side of the coupon. In the right-hand column, enter the fiscal year information if applicable, as well as the payment amount or declaration of tax.