

- 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 PA S 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.)

SECTION I 2023 PA NONRESIDENT WITHHOLDING (Keep for Your Records)

1. Enter the 2023 PA-taxable income the partnership or PA S corporation expects to realize from PA sources.1. _____
2. Multiply Line 1 by 3.07% (0.0307).2. _____

SECTION III 2023 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 2023 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET

1. Enter the total PA-taxable income from PA sources from the 2023 PA-20S/PA-651. _____
2. Enter the total nonresidents' distributive shares of Line 1 above, totaled from PA Schedules NRK-1.2. _____
3. Total 2023 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). 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.