

2024 PA-20S/PA-65 ES PARTNERSHIP AND PA S CORPORATION (DR) 11-23
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 PA S 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 PA S 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 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 "2024 Nonresident Tax Payment" on the check or money order;

▼ DETACH HERE ▼

PA-20S/PA-65 ES (P/S)
(DR) 11-23 (F)

2024 PA-20S/PA-65 ES (P/S) DECLARATION OF ESTIMATED WITHHOLDING TAX

EMPLOYER IDENTIFICATION NUMBER

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TYPE OF ACCOUNT

C - (PARTNERSHIP, ASSOCIATION or PA S CORPORATION)

DATE FILED

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| NAME | | | |
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| NAME (CONTINUED) | | | |
| | | | |
| FIRST LINE OF ADDRESS (P.O. BOX, APT. NO., SUITE, FLOOR, RR NO., ETC.) | | | |
| | | | |
| SECOND LINE OF ADDRESS | | | |
| | | | |
| CITY | STATE | ZIP | PHONE NUMBER |
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FISCAL FILERS ONLY - BEGINNING

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FISCAL FILERS ONLY - ENDING

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PAYMENT AMOUNT

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DECLARATION OF THE ESTIMATED TAX

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DEPARTMENT USE ONLY

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

2402510057

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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 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.

2024 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 2024 PA NONRESIDENT WITHHOLDING (Keep for Your Records)

1. Enter the 2024 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 2024 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 2024 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET

1. Enter the total PA-taxable income from PA sources from the 2024 PA-20S/PA-651. _____
2. Enter the total nonresidents' distributive shares of Line 1 above, totaled from PA Schedules NRK-1.2. _____
3. Total 2024 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.