



- 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 "2022 Nonresident Tax Payment" on the check or money order;
- Do not staple or attach the payment the PA-40 ES (P/S/F); Mail the payment and the PA-40 ES (P/S/F) to the following address:

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

**⚠ IMPORTANT:** When filing the PA-40 ES (P/S/F), enter the FEIN of the partnership, PA S corporation, estate or trust; never use the Social Security number of an owner or beneficiary.

Complete the other identification information on the left-hand side of the coupon. In the middle column, fill in the oval to indicate the account is for a partnership, PA S corporation, estate or trust. In the right-hand column, enter the fiscal year information if applicable, as well as the payment amount or declaration of tax.

**2022 PA NONRESIDENT WITHHOLDING TAX WORKSHEET FOR PARTNERSHIPS,  
PA S CORPORATIONS, FIDUCIARY, ESTATES AND TRUSTS**

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

**SECTION I 2022 PA NONRESIDENT WITHHOLDING (Keep for Your Records)**

1. Enter the 2022 PA-taxable income the partnership, PA S corporation, estate or trust expects to realize from PA sources. 1. \_\_\_\_\_
2. Multiply Line 1 by 3.07% (0.0307). . . . . 2. \_\_\_\_\_

**SECTION III 2022 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 2022 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET**

1. Enter the total PA-taxable income from PA sources from the 2022 PA-20S/PA-65 or PA-41. . . . . 1. \_\_\_\_\_
2. Enter the total nonresidents' distributive shares of Line 1 above, totaled from PA Schedules NRK-1. . . . . 2. \_\_\_\_\_
3. Total 2022 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 OR PA-41). 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.**