

INSTRUCTIONS FOR  
KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING  
PAYMENT VOUCHER**General:**

**Form 740NPWH-V**—This voucher is required when submitting a paper check for payment of Kentucky Nonresident Income Tax Withholding due on electronic and paper filed returns. If the 2023 tax return shows a refund or no tax due or your payment was made online, do not use this payment voucher.

**NOTE:** If penalty and/or interest is calculated and an amount is still owed after exhausting any overpayment, enter the amount owed on the 740NPWH-V and include with the payment to the department.

Entities that file an electronic or paper Form 740NP-WH can make payments electronically or mail a paper check or money order with Form 740NPWH-V, Nonresident Withholding Income Tax Payment Voucher.

The Department of Revenue does NOT issue a notice of tax due prior to the deadline for payment.

**Electronic Payment**—For tax years beginning on or after October 1, 2021, corporations and pass-through entities are required to file and submit payments electronically.

Visit [www.revenue.ky.gov](http://www.revenue.ky.gov) for details on how to electronically pay your tax.

If you are unable to pay electronically as required, follow the instructions below.

**Filling Out the Voucher:**

Enter the Kentucky Nonresident Income Tax Withholding Account Number. If you use an invalid account number, the processing of your payment may be delayed. To obtain your valid Kentucky Nonresident Income Tax Withholding account

number, please contact Registration at 502-564-3306 prior to submitting the voucher.

Enter the month and year of the entity's taxable year ending date as four-digits (MMYY). Example: 1223.

Enter the Federal Employer Identification Number (FEIN).

Enter the entity's name, address, contact name, and telephone number. Do not use punctuation marks (quotation marks, periods, parentheses, etc.) in the entity's name.

Line 1: Enter the income tax payment amount.

Line 2: Enter the interest and penalty amount (if applicable).

Line 3: Enter the total amount of payment.

**Preparing Your Payment:**

- Make the check or money order payable to the **Kentucky State Treasurer**. Do not send cash.
- Write the name and address of the entity if it is not already printed on the check or money order.
- Write the FEIN and the Kentucky Nonresident Income Tax Withholding account number on the check or money order.
- Place both the check or money order and the 740NPWH-V payment voucher in the envelope together without staples or clips.
- **DO NOT leave check stubs attached to checks.**
- Mail with payment to **Kentucky Department of Revenue, Frankfort, Kentucky 40619-0006**.