



VT Department of Taxes  
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Montpelier, VT 05633-1401

(802) 828-5723



\* 1 2 4 3 5 1 1 0 0 \*

VERMONT

***Estimated Income Tax Payments For  
Nonresident Shareholders, Partners  
or Members***

FORM  
**WH-435**

**DUE DATES** (for calendar year filers): April 15, June 15, September 15, and January 15 of the following calendar year, and at the "catch-up" date, if required. SEE INSTRUCTIONS.

Y Y Y Y M M D D <input type="text"/> Tax Year <b>BEGIN</b> date	Y Y Y Y M M D D <input type="text"/> Tax Year <b>END</b> date	Federal ID Number <input type="text"/>	Type of entity S, L, or P <input type="checkbox"/>	If <b>AN ELIGIBLE</b> composite filer, Check here.* <input type="checkbox"/>
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\* If you are filing as an eligible composite filer for the first time, note that you are making a 5-year binding election to conform to the requirements of TB-05, revised.

PRINT OR TYPE COMPLETE NAME AND ADDRESS BELOW

Entity Name		
Address		
City	State	ZIP Code

Check here if this is an  
INTERNATIONAL ☐  
address

**Total Vermont nonresident estimated income tax payments for this quarter**  
(Use WHOLE DOLLARS) If "\$0", DO NOT file.

\$

5454

**Form WH-435**  
Rev. 10/11

**FORM WH-435 INSTRUCTIONS**

**If no payment is due, DO NOT file Form WH-435.**

**Notes:**

Pass-through entities are required to make estimated income tax payments on behalf of non-Vermont-resident shareholders, partners, or members. Estimated payments are due quarterly on the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, and 9<sup>th</sup> month of the fiscal year, and the 1<sup>st</sup> month of the following year (April, June, September, and January for a calendar-year entity).

The total required annual payment is calculated by applying the current rate of 6.8% to the VT-source income (including guaranteed partnership payments) distributed or allocable to nonresident shareholders, partners or members.

A "safe harbor catch-up" payment may be made at the original (not extended) due date for the entity return. For "catch-up" payments, be sure to indicate the correct fiscal year to which the payment should be credited. See TB-05 for the safe-harbor calculation method. **DO NOT MAKE CATCH-UP PAYMENTS AFTER THE ORIGINAL DUE DATE FOR THE ENTITY RETURN.**

Starting with payments made in calendar year 2009, you are not required to provide detailed distribution information with each Form WH-435 payment. All estimated payments will be distributed in proportion to income distribution as reported on the annual Vermont Business Income Tax Return (Form BI-471) and required schedules including Schedules K-1VT.

Review 32 V.S.A. §§5914 & 5920, and Technical Bulletins 05 & 06 for complete details. Information is available at <http://tax.vermont.gov>

**Instructions:**

- Print in **blue** or **black** ink.
- Enter the beginning and ending date of the entity's tax year in the required format – YYYY MM DD.
- Enter the Federal Employer Identification Number (FEIN).
- Enter the entity type – "S" for S-Corporation, "L" for Limited Liability Company, or "P" for Partnership. (This form should **not** be used for C-Corporations. If VT Forms CO-411 or CO-411U will be filed, use Form CO-414 to make your estimated payments.)
- Check the box if electing to file a composite return on behalf of some or all non-resident owners. Note that you are making a binding 5-year election to file this way. For tax years beginning January 1, 2012 and later, entities with 50 or more shareholders, partners, or members are **required to file composite returns**. Review TB-05 for complete details.
- Enter the business name and address. Check the box in the bottom right if the address is an INTERNATIONAL address (outside the United States and its territories).
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.
- Do not file "\$0" WH-435 if no payment is due.