



VT Form WH-435	ESTIMATED INCOME TAX PAYMENTS for Nonresident Shareholders, Partners, or Members
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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.

Business Name			Federal ID Number		
Address			Tax Year BEGIN date (YYYYMMDD)		
			Tax Year END date (YYYYMMDD)		
City	State	ZIP Code	For Department Use Only		
Foreign Country (if not United States)					

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

5454

Form WH-435
Rev. 10/17

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 15th day of the 4th, 6th, and 9th month of the fiscal year, and the 1st 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. The income amount will be calculated on Schedule BI-472 or Schedule BI-473.

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. **DO NOT MAKE CATCH-UP PAYMENTS AFTER THE ORIGINAL DUE DATE FOR THE ENTITY RETURN.** In order for the catch-up payment to be valid and eliminate underpayment interest and penalty, the taxpayer must have made 4 quarterly payments sufficient to cover at least 100% of the prior year’s estimated payment requirement.

All estimated payments will be distributed to nonresident shareholders, partners, and members, or applied to entity composite tax, as directed on Form BI-471, the annual business income tax return.

Review 32 V.S.A. §§ 5914 & 5920, and Technical Bulletin 06 for 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).
- This form should **not** be used for C-Corporations. If VT Form CO-411 will be filed, use Form CO-414 to make your estimated payments.
- Enter the business name and address.
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.
- You do not need to file the WH-435 if no payment is due.

Form WH-435 Instructions
Rev. 10/17