

## **Due Date Update:**

Any estimated payment that is due on or after April 1, 2020 and before July 15, 2020, is extended to July 15, 2020.

# Instructions for 2020 Form PW-ES

## General Instructions

Form PW-ES should only be used by pass-through entities required to withhold on income allocated to a nonresident shareholder, partner, or beneficiary.

You are required under sec. [Tax 1.12\(4\)\(a\)13](#), Wis. Adm. Code, to make your pass-through withholding estimated payments electronically. For more information about registering for electronic funds transfer, visit the department's website at <https://www.revenue.wi.gov/Pages/FAQS/pcs-eft.aspx>.

Use of this paper voucher on the department's website is only allowed if a [waiver](#) from electronic payment has been granted.

Do NOT use this voucher to submit a payment for any return other than Form PW-1, *Wisconsin Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income*.

### **Applicable Laws and Rules:**

This document provides statements or interpretations of the following laws and regulations in effect as of February 11, 2020: Section [71.775](#), Wis. Stats., and sec. [Tax 1.12](#), Wis. Adm. Code.