

# 2025 Wisconsin Form PW-ES Instructions

## General Instructions

Pass-through withholding estimated tax payments are required to be made electronically, unless the pass-through entity 1) requests a [waiver](#) from electronic payment and 2) the department approves the request. For electronic payment options, go to [www.revenue.wi.gov/Pay](http://www.revenue.wi.gov/Pay).

If the department approves your electronic payment waiver request, you may download [Form PW-ES](#), *Wisconsin Pass-Through Entity Withholding Estimated Tax Voucher*, to make estimated pass-through withholding tax payments. **Note:** 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*.

### Resources:

- [Fact Sheet 1117](#), *Pass-Through Withholding and Composite Returns*
- [Pass-through withholding common questions](#)
- [Form PW-1](#) and related instructions
- [Form PW-U](#), *Underpayment of Estimated Withholding Tax by Pass-Through Entities*, and related instructions

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of January 23, 2025: sec. [71.775](#), Wis. Stats., and sec. [Tax 1.12](#), Wis. Adm. Code.