



# INSTRUCTIONS FOR COMPLETING TAX RETURN

## WHO MUST FILE

Each remitter shall deduct and withhold from each payment being made to any nonresident royalty interest owner in respect to production of oil and gas in this state, but not including that to which the remitter is entitled, an amount equal to 5% of the gross amount which would have otherwise been payable to the person entitled to the payment. The obligation to deduct and withhold from such payments does not apply to those payments which are made to current or permanent residents of Oklahoma.

## WHEN TO FILE

For payments made to nonresident royalty interest owners during any calendar quarter, the withholding amounts shall be due on or before the 30th day of the month following the end of each calendar quarter. Your report must be postmarked on or before such date.

If the Oklahoma Tax Commission, in any case, has justifiable reason to believe that the collection of the amount withheld is in jeopardy, the Tax Commission may require a remitter to file a return and pay the withheld amounts at any time.

## WHO TO CONTACT FOR ASSISTANCE

To order Nonresident Royalty Interest Withholding tax forms, please call the Oklahoma Tax Commission at (405) 521-4667. You may also download it from our website at [www.tax.ok.gov](http://www.tax.ok.gov). For Nonresident Royalty Interest Withholding Tax assistance, call the Oklahoma Tax Commission's Taxpayer Assistance Division, at (405) 521-3160.

## GENERAL INFORMATION

Mandatory inclusion of social security and/or federal identification numbers is required on forms filed with the Oklahoma Tax Commission, pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission.

The Oklahoma Tax Commission is not required to give actual notice of changes in any state tax law.

**If you checked Item G complete the following:**

Was business sold?  Yes  No  If no - Will it be reopened?  Yes  No  
↓ ↓  
If yes - To whom? If yes - When?

Explanation of Adjustments on Line 3 (front of form)			
Previous Underpayments		Previous Overpayments	
Period	Amount	Period	Amount
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
Net adjustment is (Check one) <input type="checkbox"/> Addition		Net Total adjustment	
<input type="checkbox"/> Credit		Line 3 Front of Form \$ _____	

**If your net adjustment is an addition, write the amount on line 3. If your net adjustment is a credit, write the amount on line 3 and mark a minus in the box to the left of line 3 on front.**

Changes in pre-printed information:	
If you checked item F, indicate the changes only below.	
FEI/SSN:	_____
Name:	_____
Address:	_____
_____	_____
City:	_____
State:	_____ ZIP: _____