

YEAR _____

INFORMATION RETURN**REPORT OF OUT-OF-STATE ATTORNEY INCOME TAX WITHHELD****FORM 500-C**
Created 2004

PART A: RECIPIENT INFORMATION		PART B: PAYER INFORMATION	
FEI or Social Security Number		FEI or Social Security Number	Phone Number (area code and number)
Name of out-of-state attorney or entity name		Name of client, common fund or any other person or entity	
Street Address		Street Address	
City, State, Zip Code		City, State, Zip Code	
PART C: PAYMENT AND WITHHOLDING			
Total amount paid for legal services performed in Oklahoma		Oklahoma Income Tax Withheld	

COPY 1 - To be filed with recipient's Oklahoma income tax return
(The recipient should retain a copy)

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Name of out-of-state attorney or entity name		Name of client, common fund or any other person or entity	
Street Address		Street Address	
City, State, Zip Code		City, State, Zip Code	
PART C: PAYMENT AND WITHHOLDING			
Total amount paid for legal services performed in Oklahoma		Oklahoma Income Tax Withheld	

COPY 2 - For the Oklahoma Tax Commission

YEAR _____

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FEI or Social Security Number		FEI or Social Security Number	Phone Number (area code and number)
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Street Address		Street Address	
City, State, Zip Code		City, State, Zip Code	
PART C: PAYMENT AND WITHHOLDING			
Total amount paid for legal services performed in Oklahoma		Oklahoma Income Tax Withheld	

COPY 3 - For Payer's Records

INFORMATION AND INSTRUCTIONS

Effective November 1, 2004, a client, common fund, or any other person or entity paying for services of an out-of-state attorney must withhold five percent (5%) of all amounts paid for legal services performed in Oklahoma in connection with any proceeding described in Title 5 O.S. Section 1.2. Such withholding is reported and remitted on Form OW-9-D.

Form 500-C must be completed annually to report the total amount paid during the calendar year for the legal services on which income tax was required to be withheld and to report the total amount of income tax withheld. The Form 500-C is a reconciliation of the Form(s) OW-9-D filed during the year. The Form 500-C must be enclosed with the income tax return of the attorney or entity reporting the income and claiming the withholding.

INSTRUCTIONS FOR COMPLETING THE FORM 500-C.

Part A — Recipient Information

Enter the name, address and identification number of the out-of-state attorney or entity for whom income tax was withheld and paid during the year on Form(s) OW-9-D.

Part B — Payer Information

Enter the name, address, phone number and identification number of the client, common fund, or any other person or entity which paid for the services of the out-of-state attorney on which Oklahoma income tax was withheld.

Part C — Amounts Paid and Income Tax Withheld

Enter the total amount paid during the year for legal services on which income tax was withheld. Enter the total amount of income tax withheld from such payments. Part C should equal the total amount paid and income tax withheld reported on all of the Forms OW-9-D filed by the client, common fund, or other person or entity during the calendar year for the out-of-state attorney or entity.

PREPARE THREE COPIES OF THE FORM 500-C. DISTRIBUTE THE THREE COPIES AS FOLLOWS:

- **Forward Copy 1** to the out-of-state attorney or entity to enclose with the required Oklahoma income tax return. (The recipient should retain a copy).
- **Submit Copy 2** to the Oklahoma Tax Commission. Enclose Form 500-C with Form 501 as the summary.
- **Retain Copy 3** for the Payer's record. (Client, common fund, or other person or entity paying for services of an out-of-state attorney).

Every client, common fund, or other person or entity, required to withhold income tax from payments for services of an out-of-state attorney, shall furnish Form 501 and Form 500-C to the Oklahoma Tax Commission by February 28 of the succeeding calendar year. Each person to whom such payment was made shall also be furnished Form 500-C by such date.