



**INSTRUCTIONS AND INFORMATION FOR COMPLETING NONRESIDENT OKLAHOMA DISTRIBUTED INCOME  
ESTIMATED WITHHOLDING TAX REPORT**

(Instructions continued from front)

day of the month succeeding the calendar quarter.

- E. Enter the number of nonresident members for whom the withholding is being paid.
- F. Check if any of the preprinted information has changed. Enter changes on back of voucher where indicated.
- G1. Check if all of your nonresident members have signed a withholding exemption affidavit (Form OW-15) or you no longer have nonresident members.
- G2. Check if not all of your nonresident members have signed a withholding exemption affidavit (Form OW-15) and either:
  - you are not required to make estimated tax payments, or
  - you are not electing to make estimated tax payments.
- H. Enter the amount of estimated withholding tax being paid.

**RECORD OF ESTIMATED WITHHOLDING TAX PAYMENTS**

(Income tax withheld and paid, under previous law in effect through June 30, 2004, can be used as an estimated withholding tax payment under the current law effective July 1, 2004 provided both are for the same taxable year).

quarter	date paid	amount
1		
2		
3		
4		
	total	

**INTEREST AND PENALTY**

All pass-through entities are required to make estimated withholding tax payments if the amount that must be withheld from all nonresident members for the taxable year can reasonably be expected to exceed Five Hundred Dollars (\$500.00). To avoid interest and penalty, timely paid estimated withholding tax payments are required to be equal to the smaller of 70% of the withholding tax that must be withheld from all of your nonresident members for the current taxable year, or 100% of the withholding tax that had to be withheld from all of your nonresident members for the preceding taxable year. Interest is computed at a rate of 15% per annum for the period of underpayment. Penalty is 10% of the amount underpaid.

To compute the penalty and interest due, use Form OW-9-P "Nonresident Oklahoma Distributed Income Withholding Tax Penalty and Interest." For remittance of any penalty and interest, please use Form OW-9-C "Nonresident Oklahoma Distributed Income Withholding Tax Annual Report."

**WHO TO CONTACT FOR ASSISTANCE**

To order Nonresident Oklahoma Distributed Income Estimated Withholding Tax Reporting forms or for assistance, please call the Oklahoma Tax Commission at (405) 521-3160.

**DUE DATE:**

Last day of month succeeding the calendar quarter.

Sign, date and detach the report at the perforation and mail with remittance in the enclosed return envelope to:

Oklahoma Tax Commission  
Post Office Box 26860  
Oklahoma City, OK 73126-0860

Mandatory inclusion of Social Security and/or Federal Employer 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 is 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.

<p><b>Changes in preprinted information:</b> If you checked item F, indicate the <u>changes only</u> below.</p> <p>FEI/SSN: _____</p> <p>Name: _____</p> <p>Address: _____</p> <p>City: _____</p> <p>State: _____ ZIP: _____</p>
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