

State of Oklahoma Nonresident Member Withholding Exemption Affidavit



FORM **OW-15**
Revised 9-2021

Part A: Pass-through Entity Information

Name of S-Corporation, Partnership, Limited Liability Company or Trust _____ Federal Identification Number _____

Address _____

Type of Pass-through Entity (Check one)

S-Corporation Partnership Limited Liability Company Trust Other

Part B: Nonresident Member Information

Name of Partner, Shareholder, Member or Beneficiary _____ Social Security or Federal Identification Number _____

Address _____

Part C: Withholding Tax Exemption

I, _____, as a nonresident member of the above named pass-through entity (PTE), request to be exempt from the Oklahoma income tax withholding requirement found in Title 68 O.S. Section 2385.30 for tax year _____, and all subsequent years, until I notify the Oklahoma Tax Commission (OTC) of a change in this election.

By signing this affidavit I agree to be subject to the personal jurisdiction of the OTC in the courts of this state for the purpose of determining and collecting any Oklahoma taxes, including estimated tax payments, together with any related interest and penalties.

I agree to timely file appropriate income tax returns, or be included in the PTE's income tax return, and make payment of all Oklahoma taxes as required by law.

If I fail to abide by the terms of this affidavit I understand that the OTC may revoke the withholding exemption granted under Title 68 O.S. Section 2385.30 at any time.

Part D: Withholding Tax Exemption Revocation

I, _____, as a nonresident member of the above named PTE, hereby revoke my previous withholding election dated _____. At this time, I request to be subject to withholding on my share of distributed Oklahoma income of the above named PTE for tax year _____, and all subsequent years, until I notify the OTC of a change of this election.

Part E: Signature

Signature of Nonresident Member

Date

(_____) _____
Phone Number

Email Address

Instructions for Nonresident Member Withholding Exemption Affidavit

Requirement to Make Withholding Payments

Title 68 O.S. Section 2385.30 requires a PTE to withhold income tax at the rate of 5% on each nonresident member's share of distributed Oklahoma income. A PTE is not required to withhold income tax for any nonresident member who submits a Nonresident Member Withholding Exemption Affidavit.

Instructions for Nonresident Member

Any nonresident member, receiving a distribution of Oklahoma income from a PTE, may "opt-out" of the withholding requirement by providing this completed affidavit to the PTE. To receive the exemption, complete Parts A, B, C and E and submit the completed affidavit to the PTE.

Any nonresident member who has previously received an exemption from the withholding requirement may revoke such exemption. To revoke the exemption, complete Parts A, B, D and E and submit the completed affidavit to the PTE.

If any of the information provided in Parts A or B changes, a new affidavit must be filed with the PTE.

Instructions for Pass-through Entity

The PTE must retain all Nonresident Member Withholding Exemption Affidavits and provide them to the Oklahoma Tax Commission (OTC) upon request.

All PTEs must provide the OTC with the name, address, and identification number of all nonresident members for whom they have received a Nonresident Member Withholding Exemption Affidavit on an annual basis.

File the nonresident member affidavit information on a CD using a spreadsheet format (such as Excel), a database format (such as DBF or Access), or a Delimited Text File. Mail the CD with the transmittal Form OW-15-A to the address below on or before the due date of the PTE's income tax return, including extensions.

To obtain a waiver from filing on a CD, the PTE must mail a request to the OTC at the address below and detail any hardship that would result if required to file on a CD.

For PTEs that are not filing the nonresident member affidavit information on a CD, copies of all Nonresident Member Withholding Exemption Affidavits shall be filed using Form OW-15-A by the due date of the PTE's income tax return, including extensions.

Mail to: Oklahoma Tax Commission
Oklahoma City, Oklahoma 73194