



# Instructions and Information for Completing Nonresident Oklahoma Distributed Income Withholding Tax Annual Return

(Instructions continued from Page 1)

## Worksheet Instructions

- Line 1a. Enter distributed taxable income from income tax return.
- Line 2a. Subtract income for members with signed OW-15s (Include OW-15s).
- Line 3a. Subtract income withheld by other entities (Include 500-Bs received).
- Line 4a. Subtract nonresident royalty income (Include 1099s).
- Line 5a. Subtract other income exempt from withholding.
- Line 6a. Income subject to nonresident withholding (Line 1a less lines 2a, 3a and 5a) is your total income to be entered on line 1 of the return.

## Return Instructions

- Line 1. Enter total from 6a.
- Line 2. Enter the amount withheld.
- Line 3. Prior payments from WTP-10005 (Do not include payments made by another entity).
- Line 4. Subtract line 3 from line 2. If the result is a negative number, enter zero (0). Overpayments will not be refunded to the PTE. The total tax paid, including overpayments, will be claimed on the nonresident members income tax return.

## Interest and Penalty

If you were required to make estimated withholding tax payments, complete Form OW-9-P to determine the amount to enter on lines 5 and 6. Complete Form OW-9-P even if you did not make any of the required estimated withholding tax payments.

### Line 5. Underpayment of Estimated Tax Penalty

- If you were not required to make estimated withholding tax payments, you do not owe underpayment penalty and interest.
- If you were required to make estimated withholding tax payments, use Form OW-9-P to compute any underpayment penalty and interest due. Enter the amount from Form OW-9-P, line 18.

### Line 6. Delinquent Penalty and Interest

- If you were not required to make estimated withholding tax payments and this annual return and remittance is postmarked after the due date, add the sum of the following:
  - Delinquent interest computed by multiplying line 4 by 1.25% for each month or part thereof, from the due date until paid.
  - Delinquent penalty computed by multiplying line 4 by 10%.
- If you were required to make estimated withholding tax payments and this annual return and remittance is postmarked after the due date, use Form OW-9-P to compute the delinquent penalty and interest due. Enter the amount from Form OW-9-P, line 26.

Line 7. Add lines 4, 5 and 6. This is the amount you owe.

## Who to Contact for Assistance

For assistance, please call the OTC at 405.521.3160.

## General Information

Oklahoma law requires taxpayers to include their social security and/or federal identification numbers on forms filed with the OTC pursuant to Title 68 of the Oklahoma Statutes and the regulations thereunder. The recordings of these identification numbers are included in the confidential records of the OTC.

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

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

**Oklahoma Tax Commission**  
**PO Box 26860**  
**Oklahoma City, OK 73126-0860**

Do **NOT** mail correspondence to the address above.

If you must contact us in writing, include your Name and account number, and mail your correspondence to:

**Oklahoma Tax Commission**  
**Oklahoma City, OK 73194**