



# PASS-THROUGH WITHHOLDING

## Example 1

Company Distributions		Exclusion	Taxable Distribution	Withholding	Net Distribution
Federal Income	\$100,000.00				
Federal Royalty Income	\$20,000.00				
Total Federal Income	\$120,000.00				
Oklahoma Income	\$50,000.00				
Oklahoma Royalty Income (\$475.00 W/H)	\$10,000.00				
Total Oklahoma Income (50%)	\$60,000.00				
Federal Distribution Paid	\$30,000.00				
Oklahoma Taxable Distribution (50%)	\$15,000.00				
	<b>Declared</b>				
Member 1 Oklahoma Resident	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Member 2 Nonresident	\$5,000.00	\$3,333.33	\$1,666.67	\$79.17	\$4,920.83
Member 3 Nonresident OW-15	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
	<b>Reported</b>				
1a. Distributed Taxable Income	\$10,000.00				
2a. OW-15	(\$5,000.00)				
3a. Prior withheld					
4a. Royalty withheld	(\$3,333.33)				
5a. Exempt					
6a. Income subject to withholding	\$1,666.67				
1. Income subject to withholding	\$1,666.67				
2. Amount Withheld	\$79.17				
3. Estimated Payments					
4. Balance Due	\$79.17				
5. Underpayment P & I					
6. Delinquent P & I					
Total Due	\$79.17				
	<b>Distributed</b>	<b>Withholding</b>			
Member 1					
Member 2	\$5,000.00	\$79.17			
Member 3	\$5,000.00	\$0.00			
	<b>Member 1</b>	<b>Member 2</b>	<b>Member 3</b>		
Federal Distributable Income	\$40,000.00	\$40,000.00	\$40,000.00		
Oklahoma Distributable Income	\$20,000.00	\$20,000.00	\$20,000.00		
Federal Depletion	\$1,000.00	\$1,000.00	\$1,000.00		
Oklahoma Depletion	\$1,466.67	\$1,466.67	\$1,466.67		
Amount of Withholding	\$158.33	\$158.33	\$158.33		
Type of Withholding	Royalty	Royalty	Royalty		



## PASS-THROUGH WITHHOLDING

### Example 2

Company Distributions		Exclusion	Taxable Distribution	Withholding	Net Distribution
Federal Income	\$100,000.00				
Federal Royalty Income	\$20,000.00				
Total Federal Income	\$120,000.00				
Oklahoma Income	\$50,000.00				
Oklahoma Royalty Income (\$475.00 W/H)	\$10,000.00				
Total Oklahoma Income (50%)	\$60,000.00				
Federal Distribution Paid	\$30,000.00				
Oklahoma Distribution Paid (50%)	\$15,000.00				
	<b>Declared</b>				
Member 1 Oklahoma Resident	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Member 2 Nonresident	\$5,000.00	\$3,333.33	\$1,666.67	\$100.00	\$4,900.00
Member 3 Nonresident OW-15	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
	<b>Calculated</b>	<b>Reported</b>			
1a. Distributed Taxable Income	\$10,000.00	\$10,000.00			
2a. OW-15	(\$5,000.00)	(\$5,000.00)			
3a. Prior withheld					
4a. Royalty withheld	(\$3,333.33)	(\$3,333.33)			
5a. Exempt					
6a. Income subject to withholding	\$1,666.67	\$1,666.67			
1. Income subject to withholding	\$1,666.67	\$1,666.67			
2. Amount Withheld	\$79.17	\$100.00			
3. Estimated Payments	(\$100.00)	(\$100.00)			
4. Balance Due	(\$20.83)	\$0.00			
5. Underpayment P & I					
6. Delinquent P & I					
Total Due	(\$20.83)	\$0.00			
	<b>Distributed</b>	<b>Withholding</b>			
Member 1					
Member 2	\$5,000.00	\$100.00			
Member 3	\$5,000.00	\$0.00			