

AUDIT DOCUMENTATION LIST

WITHHOLDING TAX

Audit Item	Supporting Documentation
Oklahoma Employee Wage and Withholding Records	A copy of all W-2s issued.
	A copy of Form W-3, signed and dated by an officer and/or member.
	Proof of W-2/W-3 file upload.
Internal Revenue Service (IRS) Records	IRS transcript for Form W-3c (if filed with the IRS).
	IRS transcript for Form W-2c (if filed with the IRS).
	A copy of the Employer Identification Number (EIN) Closure Notice from the IRS (if applicable).
Business Closure	A copy of the Articles of Dissolution/Certificate of Dissolution.
	Proof of sale of the business.
	Proof of transfer of business ownership.
	A copy of the Business License Cancellation.
	A copy of the Lease Termination Agreement.
Officer Changes	A resignation/termination letter, signed and dated.
	Proof that responsibilities/assets were transferred.
	An acceptance of resignation email or official letter from human resources.
	A completed Form BT-191 Change of Officer, Member or Partner Notification.

