

Layout for 500-B and 501 File Submissions

500-B is the Report of Non-Resident Member Income Tax Withheld Information Return
501 is the summary of 500-Bs.

File Layout

Following 500-Bs belong to the above 501.

Example:

- 501 – (Summary A)
- 500-B – (B return for Summary A)
- 500-B – (B return for Summary A)
- 501 – (Summary B)
- 500-B – (B return for Summary B)
- 500-B – (B return for Summary B)

All 501 records must be of length 111.

All 500-B records must be of length 322.

ALL SUBMISSIONS MUST HAVE THE FILE EXTENSION .TXT

501 – Record Layout

501 Position	Field Name	Length	Field Specifications
1-3	Record Type	3	Required Constant “501”
4	Blank	1	Blank space
5-8	Tax Year	4	Required
9-65	Submitter Name	57	Required
66	Submitter Type	1	Required Enter C, P, I, F or O C – Corporation P – Partnership I – Individual F – Fiduciary O - Other
67-70	Submitter ID Type	4	Required Constant “FEIN” or “SSN” Left justify and fill with blanks
71-79	Submitter ID	9	Required Enter ID FEIN or SSN

80-90	Number of Forms	11	Required Number of 500-B forms for this 501 Right justify and zero fill
91-101	Total Income Reported	11	Required Total income for all 500-B Right justify and zero fill
102-112	Total Income Withheld	11	Required Total income withheld for all 500-B Right justify and zero fill
113-322	Blank	210	Fill with blanks

500-B Record Layout

1-4	Record Type	4	Required Constant "500B"
5-8	Tax Year	4	Required
9-65	Pass-Through Entity Name	57	Required
66	Pass-Through Type of Ownership	1	Required Enter P, S, L, T or O P – Partnership S – S Corporation L – LLC T - Trust O - Other
67-75	Pass-Through Federal Employer ID Number	9	Required Enter FEIN
76-119	Pass-Through Street Address	44	Left justify and blank fill
120-141	Pass-Through City	22	Left justify and blank fill
142-143	Pass-Through State	2	Enter State Abbreviation
144-152	Pass-Through Zip Code	9	No dashes. Blank fill

153-209	Non-Resident Member Name	57	Required
210	Non-Resident Type of Taxpayer	1	Required Enter I, C, P, S, L, T or O I – Individual C - Corporation P – Partnership S – S Corporation L – LLC T - Trust O - Other
211-214	Non-Resident Id Type	4	Required Constant “FEIN” or “SSN” Left justify, blank fill
215-223	Non-Resident ID	9	Required Enter FEIN or SSN ID
224-267	Non-Resident Street Address	44	Left justify and blank fill
268-289	Non-Resident City	22	Left justify and blank fill
290-291	Non-Resident State	2	Enter state abbreviation
292-300	Non-Resident Zip Code	9	Left justify and blank fill
301-311	Total Amount Distributed From Oklahoma Sources	11	Required Right justify and zero fill
312-322	Oklahoma Income Tax Withheld	11	Required Right justify and zero fill