

STATE OF OKLAHOMA

REGISTRATION OF OUT-OF-STATE ATTORNEY (Title 5 O.S. Section 1.6)

PART A Out-of-State Attorney Information (Please print)

Social Security Number \_\_\_\_\_

Daytime Phone Number (\_\_\_\_\_) \_\_\_\_\_

Attorney Name \_\_\_\_\_

Name of Firm (if any) \_\_\_\_\_

Mailing Address \_\_\_\_\_  
(street number, post office box, or rural route and box number)

City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_

For Office Use Only:

PART B Income Tax Return Information for the entity under which the Oklahoma income tax return will be filed, as required under Title 5 O.S. Section 1.6(B) (Please print)

FEI or SSN \_\_\_\_\_ Name \_\_\_\_\_

Type of entity:  Corporation  Partnership  S-Corporation  LLC  Other \_\_\_\_\_

Mailing Address \_\_\_\_\_  
(street number, post office box, or rural route and box number)

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

PART C Associated Oklahoma Attorney Information (Please print)

FEI or SSN \_\_\_\_\_ Attorney Name \_\_\_\_\_

Firm Name (if any) \_\_\_\_\_

Mailing Address \_\_\_\_\_  
(street number, post office box, or rural route and box number)

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

PART D Signature

Under penalty of perjury, I declare that the information contained in this document and all attachments are true and correct to the best of my knowledge and belief.

Signature of Out-of-State Attorney \_\_\_\_\_ Date \_\_\_\_\_

A copy of the statement of registration with the Oklahoma Bar Association must be enclosed.

## **REGISTRATION OF OUT-OF STATE-ATTORNEY**

An out-of-state attorney who has registered with the Oklahoma Bar Association, as provided for in Title 5 O.S. Section 1.5 of the "Registration of Out-of-State Attorneys Act", must also register with the Oklahoma Tax Commission. The out-of-state attorney or firm of attorneys must file all necessary filings with the Oklahoma Tax Commission, including appropriate income tax returns.

Upon registration of the out-of-state attorney, the Oklahoma Tax Commission will provide a letter verifying registration to the out-of-state attorney and the Oklahoma attorney associated with such out-of-state attorney.

### **INSTRUCTIONS FOR FORM OW-13**

**Part A:**

Enter the out-of-state attorney's information.

**Part B:**

A client, common fund, or any other person or entity paying for services of the out-of-state attorney must withhold five percent (5%) of all amounts paid for legal services performed in Oklahoma in connection with any proceeding described in Title 5 O.S. Section 1.2. Enter the name, address and identification number of the person or entity on whose income tax return the income will be reported and the Oklahoma withholding will be claimed. This information must be given to the client, common fund or any other person or entity to be used when completing Form OW-9-D. Form OW-9-D will be used to report and remit the income tax withheld.

**Part C:**

Enter the name and address of the Oklahoma lawyer associated with the out-of-state attorney. A copy of the letter verifying the registration of the out-of-state attorney will be mailed to the Oklahoma lawyer at the address shown in Part C.

**Part D:**

Mail the completed and signed registration form to the address below. Enclose a copy of the statement from the Oklahoma Bar Association verifying registration with such Association.

Oklahoma Tax Commission  
Post Office Box 26920  
Oklahoma City, OK 73126-0920

For assistance with this registration, please contact the Oklahoma Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

### **INSTRUCTIONS FOR SUBSEQUENT YEARS**

For each year after the initial registration in which the out-of-state attorney continues to act as counsel in this state, such out-of-state attorney shall provide the Oklahoma Tax Commission with a copy of the sworn affidavit provided to the Oklahoma Bar Association per Title 5 O.S. Section 1.13. The sworn affidavit will state that the attorney or firm of attorneys has filed all necessary filings with the Oklahoma Tax Commission, including appropriate income tax returns for the preceding calendar year. The copy of the affidavit should be mailed to:

Oklahoma Tax Commission  
Audit: Tax Compliance  
Post Office Box 53403  
Oklahoma City, OK 73152-3403