

# QUALIFICATION FOR A HARDSHIP WAIVER FROM THE DISKETTE OR CD FILING REQUIREMENT FOR PASS-THROUGH ENTITIES

- Pass-through entities with **100 or less** members **automatically qualify** for a hardship waiver from filing nonresident membership information on a CD or diskette.

## **What to Do:**

Attach copies of all nonresident Oklahoma Form OW-15 Nonresident Member Withholding Exemption Affidavits to the OW-15-A and mail to the address stated below on or before the due date of the pass-through entity's income tax return, including extensions.

- Pass-through entities with **more than 100** members may request a hardship waiver by submitting in **writing** what hardship would result if it were required to file on CD or diskette. Such request should be mailed to:

Oklahoma Tax Commission  
Compliance Division - Audit Section  
Post Office Box 269054  
Oklahoma City, Oklahoma 73126-9054



# TRANSMITTAL OF NONRESIDENT MEMBER WITHHOLDING EXEMPTION AFFIDAVIT

FORM **OW-15-A**  
Revised 11-2015

Name of S-Corporation, Partnership, Limited Liability Company or Trust \_\_\_\_\_

Federal Identification Number \_\_\_\_\_

Address \_\_\_\_\_

Name of Contact Person \_\_\_\_\_

Contact Person's Phone Number with Area Code \_\_\_\_\_

Type of Media (check one)

Diskette

CD

Paper

To assist us in processing your information accurately, please use this form as a cover for the transmittal of the diskette or CD containing the affidavit information or for the transmittal of the paper copies of Form(s) OW-15.

Please label the diskette or CD with the name of the pass-through entity, the Federal Identification Number and the number of records. If your information resides on more than one diskette or CD, each must be labeled: 1 of \_\_\_, 2 of \_\_\_, etc.

Attach the diskette, CD or Form(s) OW-15 to this form and mail to the address below on or before the due date of the pass-through entity's income tax return, including extensions.

For those taxpayers that have received a waiver for the filing of the nonresident member information on a CD or diskette, copies of all Nonresident Member Withholding Exemption Affidavits (Form OW-15) must be filed with this form and mailed to the address below on or before the due date of the pass-through entity's income tax return, including extensions.

**Note:** This form may **not** be included or attached to any other documents or tax forms being mailed to the Oklahoma Tax Commission. Please mail independently of other report/form filings.

**Mail to:** Oklahoma Tax Commission  
Compliance Division - Audit Section  
Post Office Box 269054  
Oklahoma City, Oklahoma 73126-9054