

# OUT-OF-STATE ATTORNEYS OKLAHOMA WITHHOLDING TAX REPORT

## Title 5 O.S. Section 1.6

Provide a copy of this form to the client, common fund or any other person or entity paying for the services of an out-of-state attorney.

Due Date:																								
RECIPIENT'S FEI or Social Security Number:																								
RECIPIENT'S Name: (out-of-state attorney or entity)																								
Street Address:																								
City, State, Zip Code:																								
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Cents</th> <th style="width: 10%;">Cents</th> </tr> </thead> <tbody> <tr> <td>1. Payment for Services .</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>2. Tax Withheld (5%) .....</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table>		Dollars	Dollars	Dollars	Dollars	Dollars	Cents	Cents	1. Payment for Services .								2. Tax Withheld (5%) .....							
	Dollars	Dollars	Dollars	Dollars	Dollars	Cents	Cents																	
1. Payment for Services .																								
2. Tax Withheld (5%) .....																								

PAYER'S FEI or Social Security Number:
PAYER'S Name: (client, common fund or any other person or entity)
Street Address:
City, State, Zip Code:
PAYER'S Phone Number: (area code and number)

### INFORMATION AND INSTRUCTIONS

**Information and Instructions for the Client, Common Fund or Other Person or Entity Paying for the Services of the Out-of-State Attorney**

A client, common fund or any other person or entity paying for the services of the out-of-state attorney, shall withhold 5% of all income derived from legal services performed in connection with:

- All actions or proceedings pending before a court in this state;
- All actions or proceedings pending before an administrative agency or governmental body in this state, unless that agency or governmental body provides otherwise;

- All arbitration, mediation, or alternative dispute resolution procedures in this state that are court annexed or court ordered, or that are mandated by statute or administrative rule; and
- All services incident to any of these proceedings including, but not limited to, discovery and settlement negotiations.

**INSTRUCTIONS**

**Due Date**

Enter the due date of the withholding. The Withholding payment is due by the 15th day of the month following the month in which payment for legal services was made.

**Recipient's Information**

Enter the identification number, name and address of the out-of-state attorney or entity on whose income tax return the income will be reported and the Oklahoma withholding will be claimed. Such out-of-state attorney or entity should provide this information. Note: This information will be the same as shown on the out-of-state attorney's registration Form OW-13, Part B.

**Payer's Information**

Enter the identification number, name,

**Please Detach Here and Return Report Below**



3000901

OUT-OF-STATE ATTORNEYS OKLAHOMA WITHHOLDING TAX REPORT

**Please print all information.**

Due Date:																								
RECIPIENT'S FEI or Social Security Number:																								
RECIPIENT'S Name: (out-of-state attorney or entity)																								
Street Address:																								
City, State, Zip Code:																								
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Dollars</th> <th style="width: 10%;">Cents</th> <th style="width: 10%;">Cents</th> </tr> </thead> <tbody> <tr> <td>1. Payment for Services .</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>2. Tax Withheld (5%) .....</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table>		Dollars	Dollars	Dollars	Dollars	Dollars	Cents	Cents	1. Payment for Services .								2. Tax Withheld (5%) .....							
	Dollars	Dollars	Dollars	Dollars	Dollars	Cents	Cents																	
1. Payment for Services .																								
2. Tax Withheld (5%) .....																								

PAYER'S FEI or Social Security Number:
PAYER'S Name: (client, common fund or any other person or entity)
Street Address:
City, State, Zip Code:
PAYER'S Phone Number: (area code and number)

I declare that the information contained in Part Two of this report and any attachments is true and correct to the best of my knowledge and belief.

Sign Here:

Date

(Instructions continued from front)

address, and phone number of the client, common fund, or any other person or entity which paid for the services of an out-of-state attorney on which Oklahoma income tax was required to be withheld.

**Line 1**

Enter the total amount paid for the services of the out-of-state attorney from which withholding was required.

**Line 2**

Enter the amount of Oklahoma Income Tax withheld from payment for services. Multiply line 1 by 5%.

Sign, date, and detach the report at the perforation and mail the report with remittance to:

**Oklahoma Tax Commission  
Post Office Box 26860  
Oklahoma City, OK 73126-0860**

**NOTICE OF ANNUAL FILING**

Form 500-C must be completed annually to report the total amount paid during the year for the legal services on which income tax was required to be withheld and to report the total amount of income tax withheld. The Form 500-C is a reconciliation of the Form(s) OW-9-D filed during the year. The Form 500-C must be enclosed with the income tax return of the attorney or entity reporting the income and claiming the withholding.

**WHO TO CONTACT FOR ASSISTANCE**

If you need assistance, please contact the Taxpayer Assistance Division at (405) 521-3160.

To order Out-of-State Attorneys Oklahoma Withholding Tax Report forms please call the Oklahoma Tax Commission at (405) 521-3108.

**GENERAL INFORMATION**

Mandatory inclusion of social security and/or Federal identification numbers is required on forms filed with the Oklahoma Tax Commission, pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission.

The Oklahoma Tax Commission is not required to give actual notice of changes in any state tax law.