WTR 10002
Revised 6-2016

Oklahoma Nonresident Royalty Withholding Tax Return

A. Taxpayer FEIN	B. Reporting Period	C. Due Date

	- - - - - - Dollars - - - - - -	- Cents -
1. Royalty Interest	_____	_____
2. Tax Withheld	_____	_____
3. Interest.....(+)	_____	_____
4. Penalty.....(+)	_____	_____
5. **Total Due** ...(=)	_____	_____

Use this worksheet to calculate tax, then enter the figures on the coupon below.

Instructions for completing Oklahoma Nonresident Royalty Withholding Tax Return

When to File

Withholding amounts are due on or before the 30th day of the month following the end of each calendar quarter for payments made to nonresident royalty interest owners. Reports must be postmarked on or before such date.

Electronically

File and pay electronically by using OkTAP, located at **www.tax.ok.gov**.

Paper

If filing by paper, make checks or money orders payable to the Oklahoma Tax Commission and mail with your report to: **(This address is for payments ONLY)**

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

Do **NOT** mail correspondence to the address above.

If you must contact us in writing, include your Name and Account Number, and mail your correspondence to:

Oklahoma Tax Commission
2501 North Lincoln Boulevard
Oklahoma City, OK 73194

Specific Item Instructions

ITEM E. (Address Change) - Check Box E to notify us of address change. Write new address in section E.

ITEM F. (Out of Business) - If this is your last return as a remitter, check Box F and give the Date Out of Business.

ITEM G. (Amended Report) - Check to correct a previously filed return. In Item B include the reporting period you are amending. Enter total corrected amounts on lines 1, 2 and 5 of the return and not the amount of the adjustment.

ITEM H. (Number of Nonresident Royalty Owners) - Enter the number of nonresident royalty interest owners as of your last quarter.

Specific Line Instructions

LINE 1. (Royalty Interest) - enter total Oklahoma royalty interest paid to nonresident royalty owners from which withholding was required this period.

LINE 2. (Tax Withheld) - multiply line 1 by 5%.

LINE 3. (Interest) - if this return and remittance is filed after the due date, multiply the amount on line 2 by 1.25% for each month, from due date until paid.

LINE 4. (Penalty) - If this return and remittance is filed after the last day of the month when due, multiply the amount on line 2 by 10%.

LINE 5. (Total Due) - Total the amounts on lines 2 through 4.

● Do not fold, staple, or paper clip

Please Detach Here and Return Coupon Below

● Do not tear or cut below line

WTR 10002

Oklahoma Nonresident Royalty Withholding Tax Return

A. Taxpayer FEIN	B. Reporting Period	C. Due Date	D. Filing Frequency

☐☐☐☐ -Office Use Only-

☐ E. Address Change

☐ F. Out of Business — Date Out of Business: _____ MM/DD/YY

☐ G. Amended Report

H. Number of Nonresident Royalty Owners: _____

E. _____
Name

_____
Address

_____
City State ZIP

Signature: _____ Date: _____

The information contained in this return and any attachments is true and correct to the best of my knowledge.

	- - - - - - - - - - Dollars - - - - - - - - - -	- - Cents - -
1. Royalty Interest	_____	_____
2. Tax Withheld	_____	_____
3. Interest.....(+)	_____	_____
4. Penalty.....(+)	_____	_____
5. **Total Due** ...(=)	_____	_____

Please remit only **one** check per coupon.