



## WHO MUST FILE

Every employer who withholds or is required to withhold Oklahoma State Income Tax from wages of employees or is required to furnish Wages and Tax Statements (W-2 forms) to any of his employees must file this report. Even if wages paid to employees were not sufficient to require withholding, a report must be filed, with zero amounts entered in Lines 2 and 6.

**Employer Liability:** A sole proprietor, partner, corporate officer, or employee who fails to withhold or remit amounts required to be withheld may be held personally liable for such amounts.

## WHEN TO FILE

If the amount withheld exceeds five hundred dollars (\$500.00) per quarter, you must file monthly and your report must be postmarked on or before the 15th day of the following month, unless you have been notified, in writing, by the Oklahoma Tax Commission to file electronically. If the amount withheld is (\$500.00) or less per quarter, you may file quarterly and your report must be postmarked on or before the 15th day of the month following the end of each calendar quarter. The Commission may require any employer who becomes delinquent in the withholding and remitting of taxes to furnish the Tax Commission surety in the amount it deems necessary to secure their withholding tax liability.

## PAYMENT

The option of making payments by electronic funds transfer (EFT) is available to you. Contact us at (405) 522-0214 for assistance in getting started on our EFT program.

If you choose to pay by check, please send a separate check with each report submitted and put your FEI Number (Item A) on your check.

## WHO TO CONTACT FOR ASSISTANCE

For assistance call the Oklahoma Tax Commission at (405) 521-3160.

## 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.

### OUT OF BUSINESS:

If you checked Item G complete the following:

Was business sold?  Yes  No      If no - Will it be reopened?  Yes  No  
If yes - To whom?      If yes - When?

\_\_\_\_\_  
No longer have employees  Yes  No

### Explanation of Adjustments - on Line 3 - front of form

#### Previous Underpayments

**Period**      **Amount**

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_

#### Previous Overpayments

**Period**      **Amount**

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_

#### Changes in pre-printed information:

If you checked item F, indicate the changes only below.

FEI/SSN: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Net adjustment is  
a/an Addition  (Check one)  
Credit

Net Total adjustment  
 Line 3 Front of Form \$ \_\_\_\_\_

**If your net adjustment is an addition, write the amount on line 3. If your net adjustment is a credit, write the amount on line 3 and mark a minus in the box to the left of line 3 on front.**