



PASS-THROUGH WITHHOLDING

Example 2

Company Distributions		Exclusion	Taxable Distribution	Withholding	Net Distribution
Federal Income	\$100,000.00				
Federal Royalty Income	\$20,000.00				
Total Federal Income	\$120,000.00				
Oklahoma Income	\$50,000.00				
Oklahoma Royalty Income (\$475.00 W/H)	\$10,000.00				
Total Oklahoma Income (50%)	\$60,000.00				
Federal Distribution Paid	\$30,000.00				
Oklahoma Distribution Paid (50%)	\$15,000.00				
	Declared				
Member 1 Oklahoma Resident	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Member 2 Nonresident	\$5,000.00	\$3,333.33	\$1,666.67	\$100.00	\$4,900.00
Member 3 Nonresident OW-15	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
WTP-10003	Calculated	Reported			
1a. Distributed Taxable Income	\$10,000.00	\$10,000.00			
2a. OW-15	(\$5,000.00)	(\$5,000.00)			
3a. Prior withheld					
4a. Royalty withheld	(\$3,333.33)	(\$3,333.33)			
5a. Exempt					
6a. Income subject to withholding	\$1,666.67	\$1,666.67			
1. Income subject to withholding	\$1,666.67	\$1,666.67			
2. Amount Withheld	\$79.17	\$100.00			
3. Estimated Payments	(\$100.00)	(\$100.00)			
4. Balance Due	(\$20.83)	\$0.00			
5. Underpayment P & I					
6. Delinquent P & I					
Total Due	(\$20.83)	\$0.00			
Forms 500-B	Distributed	Withholding			
Member 1					
Member 2	\$5,000.00	\$100.00			
Member 3	\$5,000.00	\$0.00			