

State of Oklahoma Production Company Withholding Informational Form

FOR INFORMATIONAL PURPOSES ONLY - DO NOT FILE WITH THE OKLAHOMA TAX COMMISSION (OTC)

This form is to be completed by the production company and provided to the loan-out company by January 15th of the year following the calendar year during which the tax was withheld. The loan-out company will use the information to complete the W-2s or 1099s provided to its employees/contractors, allocating the correct amount of withholding and noting the production company's withholding account number.

Part A: Production Company Information		Part B: Loan-Out Company Information			
Name of Production Company:		Name of Loan-Out Company:			
Withholding ID:	Federal Identification Number:	Federal Identification Number:			
Mailing Address:		Mailing Address:			
City:	State:	ZIP:	City:	State:	ZIP:
Contact Person Name and Phone Number:		Contact Person Name and Phone Number:			

Part C: Payments to/for Loan-Out Company for 2025	
Total Amounts Paid by Production Company to Loan-Out Company:	Total Withholding Tax Remitted to OTC for this Loan-Out Company:

Instructions

The Filmed in Oklahoma Act of 2021 requires production companies (or their payroll service providers) to withhold Oklahoma income tax at the top rate (4.75% for 2025; 4.5% for 2026 and subsequent years) on all payments to loan-out companies for services performed in Oklahoma. 68 Oklahoma Statutes Section 3633. Production companies are required to register for a withholding account with the OTC. The withholding ID number must be included in Part A above.

Production companies shall annually complete a separate Form WC-21 for each loan-out company to which it made payments (and remitted withholding on behalf of) for services performed in Oklahoma. All parts of the form must be completed and provided to the loan-out company no later than January 15th following the calendar year in which the withholding payments were remitted.

Part A: Information about the production company, including its OTC withholding account ID number.

Part B: Information about the loan-out company providing services for the production company in Oklahoma.

Part C: The total amount of payment made by the production company to the loan-out company for services provided in Oklahoma within the calendar year, and the total amount of withholding tax remitted to the OTC for the identified loan-out company.

Loan-out Companies shall use the information from the form to complete the W-2s/1099s for its employees or contractors that provided services in Oklahoma for the production company.

1. The loan-out company will allocate a portion of the total amount of withholding tax remitted by the production company to each of its employees or contractors and indicate that amount on the W-2s or 1099s provided to those individuals.
2. The loan-out company will put the **withholding account ID number of the production company** in **Box 15 of Form W-2**, or **Box 17 of Form 1099**, whichever is applicable. This will link the withholding remitted by the production company to the individual filing the W-2/1099 with their income tax return.