

State of Oklahoma  
Information Return  
Report of Nonresident Member Income Tax Withheld



FORM

500-B

Revised 2025

Tax Year End Date of Partnership, S Corporation, LLC, or Trust \_\_\_\_\_

**Part A: PTE Information**

Name of PTE:

Type of Ownership:

☐ Partnership ☐ S Corporation ☐ LLC ☐ Trust

☐ Other (specify) \_\_\_\_\_

Federal Identification Number:

Street Address:

City State ZIP

**Part B: Nonresident Member Information**

Name:

Type of Taxpayer:

☐ Individual ☐ LLC ☐ Corporation ☐ Trust

☐ Other (specify) \_\_\_\_\_

Social Security Number or Federal Identification Number of Member:

Street Address:

City State ZIP

**Part C: Distribution and Withholding**

Total Amounts Distributed from Oklahoma Sources:

Oklahoma Income Tax Withheld:

The nonresident member must **provide** Form 500-B with their Oklahoma income tax return to substantiate the withholding.

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## General Information

Oklahoma requires registration for income tax withholding from taxable distributions made to nonresident members (partners, members, shareholders, or beneficiaries) of pass-through entities (Partnerships, S Corporations, Limited Liability Companies, or Trusts). The withholding rate is 4.75% of the Oklahoma share of the taxable income distributed to the nonresident member. See 68 Oklahoma Statutes (OS) Section 2385.30(A). A pass-through entity (PTE) is not required to withhold tax for a nonresident member if the nonresident member files a withholding exemption affidavit, Form OW-15.

A Form 500-B must be completed for each nonresident member to whom the PTE has made an Oklahoma taxable distribution and paid withholding to Oklahoma. **Form 500-B should not report withholding paid by sources other than the PTE.** Complete all lines of Parts A, B, and C, indicating the total amount of Oklahoma taxable income distributed and the amount of tax withheld for each nonresident member for the tax year.

**NOTE:** If, on Form WTP-10003, the Estimated Withholding Tax paid was greater than the required Tax Withheld, enter the amount of Estimated Withholding Tax actually paid in Part C.

Prepare four copies of Form 500-B. Distribute the four copies as follows:

1. To your nonresident member to **provide** with their Oklahoma income tax return.
2. To your nonresident member for their records.
3. To the Oklahoma Tax Commission. **Provide** all 500-B forms with Form 501 as the summary.
4. To be retained by the PTE for its records.

Every PTE, required to withhold income tax from the Oklahoma share of taxable income distributed to nonresident members, shall **provide** Form 501 together with Forms 500-B to the Oklahoma Tax Commission by the due date, including extensions, of the PTE's income tax return. Each person to whom such payment was made shall also be **provided** Form 500-B by such date. 68 OS Sec. 2385.30.

**NOTE:** An electing PTE is not required to withhold income tax from distributions made to nonresident partners, members, or shareholders because the PTE elected to pay the PTE tax on the Oklahoma portion of the distributions at the entity level. 68 OS Sec. 2355.1P-1 through 2355.1P-4.

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