

Oklahoma Business Withholding Account Registration

Visit oktap.tax.ok.gov.

Click **Register for a Business** in the "Businesses" section. You do not need a username and password at this time.

Select **Business Registration** from the list of options.

Answer two questions regarding remote sellers and direct wine shippers. As you answer, a new box will appear.

Click ONLY register a new withholding account.

Follow all application instructions provided on screen to register your business withholding account.

Note: A return is required every quarter while your withholding account is open. If you no longer have wages or employees, either file a quarterly "zero return" or close the account. As applicable, W-2s, W-3s and 1099s are required to be filed annually.

If the Oklahoma income tax withheld from an employee is \$500.00 or more per calendar quarter, the withholdings must be remitted monthly. If the amount withheld is less than \$500.00 per calendar quarter, withholdings must be remitted quarterly. If the business is required to remit federal withholding tax more than once per month, the same schedule must be maintained when remitting with the Oklahoma Tax Commission.

