

# OKLAHOMA WITHHOLDING TAX PAYMENT VOUCHER

## - GENERAL INSTRUCTIONS -

Please use a #2 pencil or pen with black ink to complete your vouchers. If you type your voucher, please type "XXX" over "OOO" in the colored box at the top of the voucher.

### Who Must File a Payment Voucher...

All employers who are required to remit according to the Federal Semiweekly Deposit Schedule and who do not use electronic funds transfer (EFT) for their payment method.

### Please Note...

If your tax return is prepared by someone other than yourself, please give your preparer your preprinted vouchers and envelopes. Using your preprinted voucher will ensure proper credit to your account.

### When to File and Make Payment...

Withholding tax payments are due on the same dates as required under the Federal Semiweekly Deposit Schedule. The schedule is illustrated below:

**IF PAYDAY FALLS ON:**                      **THE DUE DATE FOR WITHHOLDING TAX PAYMENTS WOULD BE:**



### Interest and Penalty for Late Payments...

If the remittance is postmarked after the due date, interest and penalty will be due.

**Interest:** Multiply the amount withheld (Box D) on the payment voucher by 1.25% each month, from due date, until paid.

**Penalty:** If payment is postmarked after the last day of the month when due multiply the amount withheld (Box D) on the payment voucher by 10%.

Add the interest and penalty amounts to the amount withheld and record in Box E, "Amount Paid."

### Visit Us on the Web...

Our website contains many valuable business tools, such as forms, publications, online filing opportunities and payment options. Visit our website at [www.tax.ok.gov](http://www.tax.ok.gov).

Enclose check or money order payable to:  
**Oklahoma Tax Commission**

**Mail to:**  
Oklahoma Tax Commission  
Post Office Box 26890  
Oklahoma City, OK 73126-0890

Use the pre-addressed return envelope provided.  
Do not enclose any other reports or correspondence  
in this envelope.