Oklahoma Sales Tax Return Instructions

General Instructions

Who Must File Form STS20002
Every vendor who is responsible for collecting/remitting payment of Oklahoma sales tax must file a Sales Tax Return. Returns must be filed for every period even though there is no amount subject to tax nor any tax due.

When To File Form STS20002
Returns must be postmarked on or before the 20th day of the month following each reporting period.

Payment Information
Please send a separate check with each return submitted and put your Taxpayer Number (Item A) on your check.

Specific Instructions

If you received this form by mail, make sure the preprinted information in Items A, B, C and D are correct. If incorrect, contact the Oklahoma Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

ITEM A - If not preprinted, check the box next to the type of identification number being used, and enter the taxpayer identification number.
ITEM B - If not preprinted, enter the month(s) and year for the sales being reported. (Begin with the month when you made your first sale)
ITEM C - If not preprinted, enter the date the return is due.
ITEM D - If not preprinted, enter your Account Number.
ITEM E - Check Box E if this is an amended return.
ITEM F - If out of business and this will be your last sales tax return, check Box F and give the Date Out of Business.
ITEM G - Check Box G if your mailing address has changed. Enter the new address in Item G. **NOTE:** Changes to location address must be submitted on the Notification of Business Address Change Form (BT-115-C-W), available at **www.tax.ok.gov**.
ITEM H - Enter the total number of pages enclosed to the right of the word "of."
ITEM I - (Informational Only) This line should only include sales for **low point off-premises consumption**. It should not be used by bars and restaurants. Enter the total dollar amount of the monthly off-premises beer sales that was included in the total sales listed on Line 1. **NOTE: This total is NOT a deductible amount.**

Line 1: Total Sales
Enter the amount of gross receipts of all sales, including taxable and non-taxable receipts, leases and rentals of tangible personal property. If no sales were made during the reporting period, leave blank.

Line 2: Removed from Inventory
Enter the sales value of tangible personal property purchased for resale and consumed or used in this reporting period. Any merchandise purchased tax exempt with your sales tax permit and withdrawn for use by you or your business is to be included in this line. Also include amounts for purchases for which you are paying the sales tax directly to the Oklahoma Tax Commission.

Line 3: Total Sales Tax Exemption
Use the Exemption Schedule, Item J, to complete the authorized exemptions from gross receipts for this reporting period. (Use lines 3a. through 3g.) Enter the amount of total sales tax exemptions on Line 3.

3g. Explanation of 'Other Sales tax exemptions':

_____

_____

_____

Line 4: Net Taxable Sales
Subtract Line 3 from the total of lines 1 and 2 to arrive at net taxable sales. If you have no amount subject to tax, leave blank.

Line 5: State Tax
Multiply Line 4 by the applicable tax rate. If there is no tax due, leave blank.

Line 6: Total from City/County Tax Schedule
Add the City/County tax due from Column O, Item P from City/County Tax Schedule and supplemental page(s).

Specific Instructions - continued

City/County Tax Schedule Computation (Lines 12-18)

Column K - Enter the code for each city or county for which you are remitting tax.

Column L - Print the name of the city or county for which you are remitting tax.

Column M - Enter the "taxable sales" for each city/county associated with the code entered in Column K. If no "taxable sales" were made, leave blank.

Column N - Enter the current sales tax rate for each city/county for which you are remitting tax.

Column O- Multiply the amounts in Column M times the rates in Column N and enter the sales tax due for each city/county.

ITEM P. TOTAL: Add the total from Column O.

If additional supplemental pages are needed, download additional pages from our website at **www.tax.ok.gov** or call the Oklahoma Tax Commission office at (405) 521-3160 and request the number of Sales Tax Return Supplement pages required.

Line 7: Tax Due
Add the amount on lines 5 and 6. This will be the total state, city, county tax due before any discount, interest or penalty is applied.

Line 8: Discount
If this return and remittance is filed by the due date in Item C, you are eligible for a 1% discount for timely payment. Multiply Line 7 (tax) by 0.01. The maximum discount allowed is $2,500.00. Make no entry if this return is late. No discount allowed for Direct Pay.

Line 9: Interest
If this return and remittance is postmarked after the due date in Item C, the tax is subject to interest from the due date (Item C) until it is paid. Multiply the amount on Line 7 by 0.0125 the applicable rate for each month or part thereof that the return is late.

Line 10: Penalty
If this tax return and remittance is not postmarked within 15 calendar days of the due date, a 10% penalty is due. Multiply the tax amount on Line 7 by 0.10 to determine the penalty.

Line 11: Total Due
Total the return. Subtract Line 8 from Line 7, then add Line 9 and Line 10.

When You are Finished...

Sign and date the return and mail It with your payment to:

Oklahoma Tax Commission
Post Office Box 26850
Oklahoma City, OK 73126-0850

Need Assistance?

For assistance, contact the Oklahoma Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

Mandatory inclusion of Social Security and/or Federal Identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission.

The Oklahoma Tax Commission is not required to give actual notice of changes in any state tax law.