

P.

OKLAHOMA

OIL AND GAS OPERATORS CASUAL SALES TAX REPORT

STS0020-0295-BT
13-23A Revised 7-2011

A. Taxpayer FEIN/SSN	B. Reporting Period	C. Due Date

D. Permit Number				

M M D D	<input type="checkbox"/>	<input type="checkbox"/>
-OFFICE USE ONLY	F.C.	P.T.

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mailing	Business	G. Out of Business
F. Address Change		

H. Page 01 of Page(s)

E. Mailing Address

Name _____

Address _____

City _____ State _____ Zip _____

- Total Sales (Whole dollars only)
- Removed from inventory and consumed or used or purchases for which direct payment is due
- Total Exemptions (Total from Schedule N. below)
- Net Taxable Sales
- STATE TAX

---DOLLARS---					CENTS
					00
					00
					00
					00
					00

CITY AND COUNTY TAX COMPUTATION

I. City/County Code	J. City/County Name	K. Net Sales Subject to Tax			L. Tax Rate (%)	M. Amount of Tax Due (Multiply Item K by Item L)	
		---WHOLE DOLLARS ONLY---				---DOLLARS---	CENTS
6							
7							
8							
9							
10							
11							
12							
13							

N. SALES TAX EXEMPTION SCHEDULE

	WHOLE DOLLARS ONLY			
3a. Sales to Those Holding Sales Tax Permits or Direct Pay Permits...				
3b. Gasoline Sales with State Gasoline Tax Paid.....				
3c. Motor Vehicle Sales on which Excise Tax Has Been Paid				
3d. Agricultural Sales.....				
3e. Sales Subject to Federal Food Stamp Exemption				
3f. Returned Merchandise				
3g. Other Legal Sales Tax Exemptions (explain on reverse).....				

- Total Lines 6 through 13
- Total from Supplement Pages
- Tax Due (Add Lines 5, 14 and 15)
- Discount (0.010) - Limit \$2,500. (Discount not allowed for direct pay) ...
- Interest (0.0125)
- Penalty (0.10)
- Less Approved Credit (Attach Credit Voucher)
- TOTAL DUE (If No Total Due put '0')

---DOLLARS---					CENTS

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

Sign Here:	Date
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Use this form ONLY if you are required to remit taxes before you received preprinted, preaddressed forms.

INSTRUCTIONS FOR FILING A CASUAL RETURN FOR OIL AND GAS OPERATORS

This form is to be used to report:

1. Sales of tangible personal property included in the sale of oil and gas leases.
2. Occasional sales of equipment and fixtures you used in your business.
3. Sales Tax due on material transfers between leases.

GENERAL INSTRUCTIONS

- **Please write only in the white areas.**
- **Please use a #2 pencil or pen with black ink to mark your entries on this form.**
- **If your mailing address or your business address has changed, Enter the correct information in space provided below.**
- **If you are not required to file this form, call the Oklahoma Tax Commission at (405) 522-4507.**

SPECIFIC INSTRUCTIONS

- ITEM A.** Enter your taxpayer identification number (FEI).
- ITEM B.** Enter the month(s) and year for the sales being reported.
- ITEM C.** Enter the date the report is due. (20 days following the end of the month in Item B.)
- ITEM D.** Enter your sales tax permit number. If not known, leave blank.
- ITEM E.** Provide your name and mailing address.
- ITEM F.** Place an X in the box if you have had a change of address.
- ITEM G.** If you are closing your business and this will be your last Sales Tax return, place an "X" in box G.
- ITEM H.** Enter the total number of pages enclosed in the boxes to the right of the word "of".
- LINE 1.** (TOTAL SALES) Enter the total amount of gross receipts from:
1. Sales of tangible personal property.
 2. Material Transfers.
 3. Tangible personal property involved in the sale of an oil and lease.
- LINE 2.** Does not apply
- LINE 3.** Total from Schedule N, line 3a. Indicate Sales Tax Permit Number of purchaser below:
- _____
- 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 THROUGH LINE 13**
- | | |
|-----------|--|
| Column I. | Enter the COPO for each city or county for which you are remitting tax. |
| Column J. | Print the name of the city or county for which you are remitting tax. |
| Column K. | Enter the "taxable sales" for each city or county. Use whole dollars only. |
| Column L. | Enter the current Sales Tax rate for each city/county for which you are remitting tax. |
| Column M. | Multiply the amounts in Col. K times the rates in Col. L and enter the Sales Tax due for each city/county. |

If additional space is needed to report more cities/counties, visit our website at www.tax.ok.gov and download the 13-30 Sales Tax Supplement, or, attach a continuation sheet in the same format as Columns I through M.

LINE 14. (TOTAL LINE 6 THROUGH 13) Add the city/county tax due from lines 6 through 13, column M.

LINE 15. (TOTAL FROM SUPPLEMENT PAGES) Total the tax due amounts from Line 39 of all supplement pages of city/county taxes.

LINE 16. (TAX DUE) Add the amounts on Lines 5, 14 and 15. This will be the total state, city, county tax due before any discount, interest, or penalty is applied.

LINE 17. (DISCOUNT) - If this report and remittance is filed by the due date shown in Item C, you are eligible for a 1.00% discount for timely payment. Multiply Line 16 (tax) by 0.010. The maximum discount allowed is \$2,500.00. Make no entry if this report is late. No discount allowed for Direct Pay.

LINE 18. (INTEREST) - If this report and remittance is postmarked after the due date shown in Item C, the tax is subject to interest from the due date (Item C) until it is paid. Multiply the amount on Line 16 by .0125 the applicable rate for each month or part thereof that the report is late.

LINE 19. (PENALTY) - If this tax report and remittance is not postmarked within 15 calendar days of the due date, a 10% penalty is due. Multiply the tax amount on Line 16 by .10 to determine the penalty.

LINE 20. (LESS APPROVED CREDIT) - Enter the amount of credit taken. Use any OTC credit voucher(s) issued for a previous over payment of taxes. Attach the credit voucher(s) to this report.

LINE 21. (TOTAL DUE) - Total the report: Line 16, minus Line 17 and 20, plus line 18 and Line 19.

Sign and date the report and mail it with your payment in the enclosed return envelope to:

**Oklahoma Tax Commission
Compliance Division – ABA
Post Office Box 269054
Oklahoma City, OK 73126-9054**

WHO MUST FILE

Every person who is responsible for collecting/remitting payment of Oklahoma Sales Tax must file a Sales Tax Report.

WHEN TO FILE

Report must be postmarked on or before the 20th day of the month following each reporting period.

PAYMENT

Please send a separate check with each report submitted and put your FEI/SSN on your check.

WHO TO CONTACT FOR ASSISTANCE

For assistance in completing the form, call (405) 522-4507. 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 is 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.

INSTRUCTIONS FOR FILLING OUT FORM 13-23A - PAGE 2

1. FEIN – Enter your Federal Employer Identification Number.
2. Reporting Period – Enter date(s) covered by this report.
3. Name) Enter your information on this line.
Address)
City/State)
4. PUN – If the lease has been or is now producing, enter the production Unit Number that was assigned by the Oklahoma Tax Commission.
5. API - Enter the number assigned to the well bore by the American Petroleum Institute. This number is available at the Oklahoma Corporation Commission.
6. Lease Name – Enter name given by the producer to the pay out area.
7. Well name and number – Enter the name and number of the well bore.
8. Legal Description – Give spot location of the well bore or the lease description in quarter sections. Block/Lot information is not acceptable.
9. Formation – Give total depth drilled.
10. Buyer's Name) List the new title/owner information on these lines.
Address/City/State)
11. Total Sales – Enter full selling price of the lease/well.
12. Taxable Amount – Enter the dollar amount of tangible personal property transferred in the sale. This amount must be included in line one (1) on the front.

If the taxpayer is not the seller, or if the tax due is zero (0), indicate the reason why (such as no change in working interest).