

STU0002-07-99-BT 21-1 Revised 10-2003 If Report is typed or machine printed see instructions

OKLAHOMA CONSUMER USE TAX REPORT

Table with 3 columns: A. Taxpayer FEIN/SSN, B. Reporting Period, C. Due Date

Form with checkboxes for Office Use Only, F.C., P.T., Mailing, Business, G. Out of Business, F. Address Change

Table for D. Permit Number with 5 columns and 2 rows

H. Page

0

1

of

Page(s)

E. Mailing Address

Name

Address

City State ZIP

- 1. Purchase price of tangible personal property purchased outside and brought into Oklahoma for own use or consumption. (Do not include transportation charges)..... 1.
2. Total legal deductions (explain fully on reverse side)..... 2.
3. Balance on which Use Tax is due (line 1 less line 2)..... 3.
4. Amount of tax (4.5% of line 3)..... 4.
5. Less: Sales and/or Use Tax previously paid to another state on property included in line 3 (Cannot exceed 4.5% tax rate) ..... 5.
6. Subtotal (Line 4 minus line 5) ..... 6.
7. Interest 1.25% per month of line 6 from date delinquent to date of payment ..... 7.
8. Penalty: 10% of line 6, if not paid within 15 days from due date ..... 8.
9. Subtotal ..... 9.
10. State Tax (from line 9) ..... 10.
11. City/County Use Tax (sum of line(s) O. of column M from schedule below and supplement pages) ... 11.
12. Total State and City/County due (remit this amount) (Add lines 10 and 11) ..... 12.

Table for tax amounts with columns for Dollars and Cents, and rows corresponding to lines 1-12

DISTRIBUTION OF TAX FOR CITIES/COUNTIES

Table with 6 columns: I. City/County, J. Net Taxable Purchase, K. City/County Use Tax, L. Interest and Penalty, M. Total Due, N. City/County Code

DO NOT USE THIS FORM FOR REPORTING SALES TAX

The Oklahoma Tax Commission is not required to give actual notice of changes in any State tax law. I declare under the penalties of perjury, this return (including any accompanying schedules) has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Taxpayer Date Prepared by Date

**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 you type your report, please type "XXX" over "222" in box P. at the top of the form. If your mailing address or your business address has changed place an "X" in the proper Box F and enter the correct information in space provided below. If you are not required to file this form, call the Oklahoma Tax Commission at (405) 521-3160.

**SPECIFIC INSTRUCTIONS**

ITEM H -Enter total number of pages enclosed in the boxes to the right of the word "of."

If you are closing your business and this will be your last use tax return, mark over the "X" in block "G."

**LINE 1 (TOTAL PURCHASES)** - Purchase price of tangible personal property purchased outside and brought into Oklahoma for own use or consumption. (Do not include transportation charges.)

**LINE 2 (TOTAL LEGAL DEDUCTIONS)** - Enter the amount of total use tax deductions,

Explanation of 'legal deductions': \_\_\_\_\_

\_\_\_\_\_

**LINE 3 (NET TAXABLE PURCHASES)** - Subtract line 2 from the total of line 1 to arrive at net taxable purchases. If you have no amount subject to tax, leave blank.

**LINE 4 (STATE TAX)** - Multiply line 3 by 4.5% (.045). If there is no tax due, leave blank.

**LINE 5 (TAX DEDUCTION)** - Enter the amount of sales and/or use tax previously paid to another state or municipality in another state (on property in line 3). Cannot exceed (4.5%) tax rate.

**LINE 6 (TAX DUE)** - Subtract line 5 from line 4.

**LINE 7 (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 6 by the applicable rate for each month or part thereof that the report is late.

**LINE 8 (PENALTY)** - If this 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 6 by .10 to determine the penalty.

**LINE 9 (SUBTOTAL)** - Add lines 6, 7, and 8.

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

Column J - Enter the "net taxable purchases" for each city or county.

Column K - Multiply the amount in Column J by the applicable rate and enter the amount of city/county tax due.

Column L - If this report and remittance is postmarked after the due date shown in Item C the tax is subject to interest and penalty from the due date until it is paid. Multiply the amount in Column K by the applicable rates for each month or part thereof that the report is late.

Column M - Total Column K and Column L for each city listed.

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

**LINE O (TOTAL)** - Enter the totals for Columns J, K, L, and M.. Then enter the total for Column M on line 11.

**LINE 10 (STATE TAX DUE)** - Enter the amount from line 9.

**LINE 11 (CITY/COUNTY TAX DUE)** - Enter the amount from line O. Column M and include amounts on line O, Column M from supplemental pages.

**LINE 12 (TOTAL DUE)** - Add lines 10 and 11. (remit this amount)

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

**OKLAHOMA TAX COMMISSION**  
**P.O. BOX 26850**  
**OKLAHOMA CITY, OK 73126-0850**

**WHO MUST FILE**

Every consumer who is responsible for accruing and remitting payment of Oklahoma use tax must file a Use Tax Report. Reports must be filed for every period for which a liability exists.

**WHEN TO FILE**

Reports 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 Taxpayer Number (Item A) on your check.

**WHO TO CONTACT FOR ASSISTANCE**

For assistance, call (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.**

Changes in Business Mailing Address:

FEIN/SSN \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP \_\_\_\_\_

Changes in Business Location Address:

FEIN/SSN \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP \_\_\_\_\_