

**Oklahoma Tax Commission**  
**Form STS20002-A**  
**Oklahoma Sales Tax Return**  
**for Filing Returns After July 1, 2017.**

**This form is used to file Oklahoma Sales Tax Returns**  
**AFTER July 1, 2017.**



# Oklahoma Sales Tax Return Instructions

## General Instructions

### **Who Must File Form STS20002-A**

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-A**

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

ITEM A - Check the box next to the type of identification number being used, and enter the taxpayer identification number.

ITEM B - Enter the month(s) and year for the sales being reported. (Begin with the month when you made your first sale)

ITEM C - Enter the date the return is due.

ITEM D - 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](http://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 **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 Any merchandise purchased tax exempt with your sales tax permit and withdrawn for use by you or your business is to be included in this line.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 3x.) Enter the amount of total sales tax exemptions on Line 3.

### **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 Form(s) STS20021**

Add the City/County tax due from Column O, Item P from City/County Tax Schedule Form(s) STS20021.

### **Line 7: Tax Due**

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

### **Line 8: 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 9: 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 10: Total Due**

Total the return. Add Line 7, Line 8 and Line 9.

## 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.**