



# OKLAHOMA OIL AND GAS OPERATORS CASUAL SALES TAX RETURN

A. Taxpayer FEIN/SSN	B. Reporting Period	C. Due Date	D. Account Number	<input type="checkbox"/> E. Amended Return H. Page <u>01</u> of _____ Page(s)
----------------------	---------------------	-------------	-------------------	--

<input type="checkbox"/> -OFFICE USE ONLY-	<input type="checkbox"/> F. Out of Business Date Out of Business: _____ MM/DD/YY	<input type="checkbox"/> G. Mailing Address Change G. New Mailing Address
--	---	--

Name _____	Address _____
Address _____	City _____ State _____ ZIP _____
City _____ State _____ ZIP _____	----- DOLLARS ----- - CENTS -

1. Total Sales .....	_____	00
2. Removed from inventory and consumed or used or purchases for which direct payment is due ....	NA	NA
3. Total Exemptions (Total from Schedule I, Line 3a)...	_____	00
4. Net taxable sales .....	= _____	00
5. State Tax .....	= _____	00
6. City/County Tax (sum of line(s) O. of Column N from schedule below and supplemental pages) .....	+ _____	_____
7. Tax Due (Add lines 5 and 6) .....	= _____	_____
8. Discount - Limit \$2,500. (Discount not allowed for direct pay) ..	- _____	_____
9. Interest.....	+ _____	_____
10. Penalty.....	+ _____	_____
11. Total Due (If no total due put '0')	= _____	_____

I. SALES TAX EXEMPTION SCHEDULE	
---- WHOLE DOLLARS ONLY ----	
3a. Sales to Those Holding Sales Tax Permits or Direct Pay Permits .....	_____
<b>Indicate Sales Tax Permit Number of purchaser below:</b>	
3b. Gasoline Sales with State Gasoline Tax Paid.....	NA
3c. Motor Vehicle Sales on which Excise Tax Has Been Paid.....	NA
3d. Agricultural Sales.....	NA
3e. Sales Subject to Federal Food Stamp Exemption .....	NA
3f. Returned Merchandise .....	NA
3g. Other Legal Sales Tax Exemptions....	NA

## CITY AND COUNTY TAX SCHEDULE

	J. City/County Code	K. City/County Name	L. Net Sales Subject to Tax	M. Tax Rate (%)	N. Amount of Tax Due (Multiply Item L by Item M)	
			--- WHOLE DOLLARS ONLY ---		--- DOLLARS ---	CENTS
12						
13						
14						
15						
16						
17						
18						
<b>O. TOTAL</b> (if more space is needed, use supplement page[s])						

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*The information contained in this return and any attachments is true and correct to the best of my knowledge.*

# OKLAHOMA OIL AND GAS OPERATORS CASUAL SALES TAX RETURN



1. Name: \_\_\_\_\_ Office Use Only \_\_\_\_\_

Address: \_\_\_\_\_ 2. FEIN: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_ 3. Reporting Period: \_\_\_\_\_

	A	B	C	D
4. PUN				
5. API				
6. Lease Name				
7. Well Name and Number				
8. Legal Description				
9. Buyer's Operator Number				
10. Buyer's Name				
11. Address				
12. City/State/Zip				
13. Lease Purchase Price				
14. Taxable Amount				

	E	F	G	H
4. PUN				
5. API				
6. Lease Name				
7. Well Name and Number				
8. Legal Description				
9. Buyer's Operator Number				
10. Buyer's Name				
11. Address				
12. City/State/Zip				
13. Lease Purchase Price				
14. Taxable Amount				

15. If the taxpayer is not the seller, or if the tax due is zero (0), indicate the reason why:

\_\_\_\_\_

\_\_\_\_\_

# OKLAHOMA OIL AND GAS OPERATORS CASUAL SALES TAX RETURN INSTRUCTIONS

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

### **WHO MUST FILE FORM STS20015**

Every person 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 STS20015**

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 FEIN/SSN (Item A) on your check.

## SPECIFIC INSTRUCTIONS

If you received this form by mail, make sure the pre-printed 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, enter your 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](http://www.tax.ok.gov).

ITEM H - Enter the total number of pages enclosed 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 gas lease.

**Line 2:** Does **NOT** apply.

### **Line 3: Total Sales Tax Exemption**

Enter the total from Schedule I, Line 3a.

### **Line 4: Net Taxable Sales**

Subtract Line 3 from Line 1 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 Computation**

Add the City/County tax due from Column N, Item O from City/County Tax Schedule and supplemental page(s).

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

• If you received this form by mail, we are aware the computer printed information is subject to change, therefore, we have provided blank lines for you to add counties as needed. If any computer printed information is incorrect, mark through the incorrect information and write in the correct data. If no taxable sales were made for a computer printed county, leave the line blank.

• If you downloaded this form from our website, complete Sections J through O.

### **City/County Tax Schedule Computation (continued)**

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

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

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

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

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

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

If additional supplemental pages are needed, download additional pages from our website at [www.tax.ok.gov](http://www.tax.ok.gov) or call the Oklahoma Tax Commission office at (405) 521-3160 and request the number of Oil and Gas Operators Casual 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  
Compliance Division - ABA  
Post Office Box 269058  
Oklahoma City, OK 73126-9058**

## **NEED ASSISTANCE?**

For assistance, contact the Oklahoma Tax Commission at (405) 521-3251.

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.**

## INSTRUCTIONS FOR FILLING OUT FORM STS20015 - PAGE 2

1. Name                    ) Enter your information on these lines.  
Address                    )  
City/State/Zip            )
2. FEIN – Enter your Federal Employer Identification Number.
3. Reporting Period – Enter date(s) covered by this return.
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. Buyer's Operator Number - Enter the buyer's operator number.
10. Buyer's Name – List the new title/owner information.
11. Address – List the buyer's address.
12. City/State/Zip – List the buyer's city, state and zip.
13. Lease Purchase Price – Enter full selling price of the lease/well.
14. Taxable Amount – Enter the dollar amount of tangible personal property transferred in the sale. This amount must be included in line 1 on page 1.
15. **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).**