Oklahoma Tax Commission

Form STS-20002-C

Oklahoma Sales Tax Return

for Filing Returns Beginning August 1, 2024 and After.

This form is used to file Oklahoma sales tax returns BEGINNING August 1, 2024 and after.

STS 20002-C
May 2024

Oklahoma Sales Tax Return

-Office Use Only-

A.Taxpayer ☐ FEIN ☐ SSN (Check one, enter number below)	B. Reporting Period	C. Due Date	D. Account Number

H. Page 01 of _____ Page(s)

Name

Address

City State ZIP

☐ E. Amended Return

☐ F. Out of Business
Date Out of Business: _____ MM/DD/YY

☐ G. Mailing Address Change

		Dollars	Cents
1. Total sales			00
2. Removed from inventory and consumed/used or purchases for which direct payment is due	+		00
3. Total exemptions (Total from Schedule J)	-		00
4. Total eligible food and food ingredient sales	-		00
(a) Are Prepared Food Sales (PFS) from prior calendar year greater than 75% of total sales? (See instructions) ☐ Yes ☐ No			
5. Net taxable sales	=		00
6. State Tax	=		
7. Total City/County tax from Item P. on Form(s) STS-20021 **(Include Form(s) STS-20021)**	+		
8. Tax due (Add lines 6 and 7)	=		
9. Interest	+		
10. Penalty	+		
11. Total due (If no total due enter '0')	=		

J. SALES TAX EXEMPTION SCHEDULE (USE WHOLE DOLLARS ONLY)

3a. Sales to those holding sales tax permits		3m. Bad debt	
3b. Gasoline sales with state gasoline tax paid		3n. Coin operated device	
3c. Motor vehicle sales on which excise tax has been paid		3o. Export	
3d. Agricultural sales		3p. Medicare/Medicaid	
3e. Sales subject to federal food stamp exemption		3q. Newspaper/periodicals	
3f. Returned merchandise		3r. Qualifying exempt organization	
3g. Manufacturing exemption permit		3s. Sales tax holiday	
3h. Direct pay permit		3t. Gift certificate/gift card (Sales of)	
3i. Sales - Out-of-state		3u. Trust authorities	
3j. Sales to qualified veterans		3v. Nontaxable services	
3k. Churches, schools, governments		3w. Marketplace facilitator sales	
3l. Cigarettes/tobacco		3x. Other legal sales tax exemptions	
		(Explain):	

Signature: _____ Date: _____

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

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

Oklahoma Sales Tax Return Instructions

General Instructions

Who Must File Form STS-20002-C
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 if the return reports no amount is subject to tax or no tax is due.

When To File Form STS-20002-C
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 include your taxpayer identification 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 Mailing Address. **NOTE:** Changes to location address must be submitted on the Address Change Form BT-115-C, available at **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 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 purchases that you are paying the sales tax directly to the Oklahoma Tax Commission (OTC).

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: Total Sales of Food and Food Ingredients
Enter the amount of total sales of food and food ingredients eligible for the state sales tax rate of 0%, per HB1955 effective August 29, 2024. See **tax.ok.gov** for eligible item information.

Line 4(a): Are Prepared Food Sales (PFS) from Prior Calendar Year Greater than 75% of Total Sales?
All sellers that primarily sell prepared food and food sold with eating utensils shall calculate their prepared food sales percentage every year. If the prepared food percentage is greater than 75% of total sales from the prior calendar year, then all food sold will be taxable as prepared food. Check Yes or No whether the prepared food sales percentage is greater than 75%.

Line 5: Net Taxable Sales
Subtract lines 3 and 4 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 6: State Tax
Multiply line 5 by the applicable tax rate. If there is no tax due, leave blank.

Line 7: Total from City/County Tax Schedule Form(s) STS-20021
Add the city/county tax due from column O, item P from city/county tax schedule Form(s) STS20021. **NOTE: Include Form STS-20021 with the STS-20002-C Return.**

Line 8: Tax Due
Add the amount on lines 6 and 7. This will be the total state, city, county tax due before any interest or penalty is applied.

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 8 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 8 by 0.10 to determine the penalty.

Line 11: Total Due
Total the return. Add line 8, line 9 and line 10.

When You are Finished

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

Oklahoma Tax Commission
PO Box 26850
Oklahoma City, OK 73126-0850

Need Assistance?

For assistance, contact the OTC Taxpayer Resource Center at 405.521.3160.

Mandatory inclusion of Social Security and/or federal identification numbers is required on forms filed with the OTC 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 OTC.

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