

Oklahoma Consumer Use Tax Return

-Office Use Only-



Do Not Use This Form For Reporting Sales Tax

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

G. New Mailing Address

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).....
2. Total legal deductions (explain fully on Page 2).....
3. Balance on which Use Tax is due (Line 1 less Line 2).....
4. Amount of tax (4.5% of Line 3).....
5. **Less: Sales and/or Use Tax previously paid to another state** on property included in line 3 (Cannot exceed 4.5% tax rate).....
6. State Tax (Line 4 minus Line 5).....
7. City/County Use Tax (sum of line(s) N. of Column M from schedule below and supplemental pages).....
8. Total Tax (Line 6 plus Line 7).....
9. Interest (1.25% per month of line 8 from date delinquent to date of payment).....
10. Penalty (10% of line 8, if not paid within 15 days from due date).....
11. **Total State and City/County Due** (Remit this amount) (Add lines 8, 9 and 10).....

	----- Dollars -----	--- Cents ---
1.		
- 2.		
= 3.		
4.		
- 5.		
+ 6.		
+ 7.		
= 8.		
+ 9.		
+ 10.		
= 11.		

Distribution of Tax for Cities/Counties Schedule

	I. City/County Code	J. City/County Name	K. Net Taxable Purchases --- Whole Dollars Only ---	L. Tax Rate (%)	M. Amount of Tax Due (Multiply Item K by Item L)	
					--- Dollars ---	Cents
12						
13						
14						
15						
N. TOTAL (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 Consumer Use Tax Return Instructions

General Instructions

Who Must File Form SCU20004

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

When To File Form SCU20004

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 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 use tax being reported. (Begin with the month when you made your first purchase).
- 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 you are closing your business and this will be your last use 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), available at tax.ok.gov.
- ITEM H - Enter the total number of pages enclosed to the right of the word "of."

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: Balance on which Use Tax is Due

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: Amount of Tax

Multiply Line 3 by 4.5% (0.045). 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.

Specific Instructions - continued

Line 6: State Tax

Subtract Line 5 from Line 4.

Line 7: City/County Use Tax

Add the City/County tax due from Column M, Item N from Distribution of Tax for Cities/Counties Schedule and supplemental page(s).

City/County Tax Schedule Computation (Lines 12-15)

- Column I - Enter the code for each city/county for which you are remitting tax.
- Column J - Print the name of the city/county for which you are remitting tax.
- Column K - Enter the "net taxable purchases" for each city/county. If no "net taxable purchases" were made, enter zero.
- Column L - Enter the applicable tax rate for the city/county.
- Column M - Multiply Column K by Column L.
- ITEM N. TOTAL: Enter the totals from Column M.

Line 8: Total Tax

Add Line 6 and Line 7.

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 .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 lines 8, 9 and 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 Oklahoma Tax Commission (OTC) at 405.521.3160.

Mandatory inclusion of Social Security and/or Federal Identification numbers is required on forms filed with the OTC mandated by 68 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.