

**Oklahoma Tax Commission  
Form STS-20015-A  
Oklahoma Oil and Gas Operators  
Casual Sales Tax Return  
for Filing Returns After July 1, 2017.**

**This form is used to file Oklahoma Oil and Gas  
Operators Casual Sales Tax Returns  
AFTER July 1, 2017.**

-Office Use Only-

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# Oklahoma Oil and Gas Operators Casual Sales Tax Return



A. Taxpayer FEIN/SSN	B. Reporting Period	C. Due Date	D. Account Number
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E. Amended Return  
H. Page 01 of \_\_\_\_\_ Page(s)

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

F. Out of Business  
Date Out of Business: \_\_\_\_\_ MM/DD/YY

G. Mailing Address Change  
G. New Mailing Address  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

I. NA

J. 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

	----- 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 J, Line 3a) ..-	_____	00
4. Net taxable sales .....	= _____	00
5. State Tax .....	= _____	00
6. City/County Tax (sum of line(s) P. of Column O from schedule below and supplemental pages) .....	+ _____	_____
7. Tax Due (Add lines 5 and 6) .....	= _____	_____
8. Interest .....	+ _____	_____
9. Penalty .....	+ _____	_____
10. Total Due (If no total due put '0') =	_____	_____

## City and County Tax Schedule

	K. City/County Code	L. City/County Name	M. Net Sales Subject to Tax	N. Tax Rate (%)	O. Amount of Tax Due (Multiply Item L by Item M)	
			--- Whole Dollars Only ---		--- Dollars ---	Cents
11						
12						
13						
14						
15						
16						
17						
18						
<b>P. 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: \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
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				

	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
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:

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## 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 STS-20015-A

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 STS-20015-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 FEIN/SSN (Item A) on your check.

### Specific Instructions

ITEM A - Enter your 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 Form BT-115-C Notification of Business Address Change, available at [tax.ok.gov](http://tax.ok.gov).

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

ITEM I - Does **Not** apply.

#### 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 J, 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 O, Item P from City/County Tax Schedule and supplemental page(s).

#### City/County Tax Schedule Computation (Lines 11-18)

• 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 K through P.

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

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

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

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

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

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

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

If additional supplemental pages are needed, download additional pages from our website at [tax.ok.gov](http://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 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  
PO Box 26850  
Oklahoma City, OK 73126-0850

### Need Assistance?

For assistance, contact the Oklahoma Tax Commission 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 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 STS-20015-A - 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).**