

**Oklahoma Tax Commission
Form SVU-20005-B
Oklahoma Vendors Use Tax Return
for Filing Returns Beginning August 1, 2024 and After.**

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

Oklahoma Vendors 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

----- Dollars ----- -- Cents --

1. Sales Price of Tangible Personal Property (Do not include transportation charges).....1.

2. A. Sales for Resale
(Included in Line 1) - 2A

B. Marketplace Facilitator Sales
(included in Line 1)

- 2B

Name of Facilitator

- 2B

Name of Facilitator

- 2B

Name of Facilitator

C. Other Legal Deductions
(Explain on Page 2) - 2C

3. Total Deductions (Total of lines 2A, 2B and 2C)..... = 3.

4. Total eligible food and food ingredient sales - 4.

(a) Are Prepared Food Sales (PFS) from prior calendar year greater
than 75% of total sales? (See instructions)..... Yes No

5. Balance on which Use Tax is due (Line 1 less Line 3 and Line 4) = 5.

6. State Tax (4.5% of Line 5)..... + 6.

7. Total City/County Use Tax (Sum of Item(s) N. of Column M from schedule below and
Item N from supplemental Form(s) SVU-20051) (Include Form(s) SVU-20051) + 7.

8. Total Tax (Line 6 plus Line 7)..... = 8.

9. Interest (1.25% of Line 8 from date delinquent to date of payment) + 9.

10. Penalty (10% of Line 8, if not paid within 15 days from delinquent date)..... + 10.

11. **Total State and City/County Due** (Remit this amount)
(Line 8 plus Line 9, plus Line 10) = 11.

Distribution of Tax for Cities/Counties Schedule

	I. City/County Code	J. City/County Name	K. Net Taxable Sales --- Whole Dollars Only ---	L. Tax Rate (%)	M. Amount of Tax Due (Multiply Item K by Item L)	
					--- Dollars ---	Cents
12						
13						
14						
15						
16						
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.

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

Oklahoma Vendors Use Tax Return Instructions

General Instructions

Who Must File Form SVU-20005-B

Every vendor who is responsible for collecting/remitting payment of Oklahoma use tax must file a Use Tax Return.

When To File Form SVU-20005-B

Returns must be postmarked on or before the 20th day of the month following each reporting period for which a liability exists.

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 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 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 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 total amount of gross receipts, including taxable and nontaxable receipts. Do Not include transportation charges on items sold for delivery into the state.

Line 2: Total Legal Deductions

- A. Enter the amount of sales made for resale to sales tax permit holders.
- B. Fill out each Marketplace Facilitator utilized for the reporting month and the associated gross sales processed by the Marketplace Facilitator.
- C. Enter the amount of authorized legal deductions and explain below.

Explanation of 'legal deductions':

Line 3: Total Deductions

Add lines 2A, 2B and 2C and enter the total. If you have no deductions, leave blank.

Line 4: Total Sales of Food and Food Ingredients

Total sales of food and food ingredients eligible for the state sales tax rate of 0% per HB1955 effective August 29, 2024. See www.tax.ok.gov for eligible item information.

Specific Instructions - continued

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 Line 3 and Line 4 from Line 1. If you have no amount subject to tax, leave blank.

Line 6: State Tax

Multiply Line 5 by 4.5% (0.045). If there is no tax due, leave blank.

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 on page 1 and Item N from supplemental Form(s) SVU-20051. **Include Form(s) SVU-20051.**

City/County Tax Schedule Computation (Lines 12-16)

- 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 sales" for each city/county. If no "net taxable sales" 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 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 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.