

Simplified Electronic Return

The SER (Simplified Electronic Return) is an option for reporting and remitting Sales and Use Tax that was developed by the states participating in the Streamlined Sales Tax initiative. The SER is a standardized return that can be transmitted to any of the participating states in an XML format via web services.

There are several options available for retailers wishing to report Sales/Use Tax utilizing the SER to the states in which they have sales.

Typically, sellers register on the Streamlined Sales Tax web site at www.streamlinedsalestax.org, where they are assigned a Streamlined Sales Tax (SST) id and choose a Certified Service Provider (CSP). Sellers must enter into a contract with the CSP to transmit their SER using their SST id to participating states via a web service developed by the CSP and certified by the participating states.

Sellers may also register with Streamlined Sales Tax and choose to develop their own web service, but they must certify their web service with each participating state independently prior to any SER transmission. Technical definitions for the SER and an implementation guide with instructions on how to develop the web service can be found on the Streamlined Sales Tax web site.

Oklahoma allows all sellers, including those who have not registered through the Streamlined Sales Tax website, to utilize the SER and web service. The seller must register with Oklahoma completing a Business Tax Registration Application and be assigned a state id. The seller may choose to contract with a CSP or develop their own web service to transmit their SER using the state id.