

# MISSOURI DEPARTMENT OF REVENUE SALES TAX

## DETAILED INSTRUCTIONS AND INFORMATION BOOK

You Can File Your Return Electronically by Accessing <http://dor.mo.gov/online.php>

**DID YOU KNOW YOU COULD E FILE THIS RETURN?** Visit our web site at <http://dor.mo.gov/business/payonline.php> for more information. E-filing provides a fast and secure way for you to transmit your return and any applicable payment to the Department of Revenue. All transactions provide a confirmation number verifying that the Department received the transaction. E-filing also eliminates the need to physically mail your return and payment.

<b>Jefferson City</b> 301 West High St., RM 330 Jefferson City, MO 65105 Phone: (573) 751-7191 Fax: (573) 522-1719 Email: <a href="mailto:jctax@dor.mo.gov">jctax@dor.mo.gov</a>	<b>St. Louis</b> 3256 Laclede Station Rd., Ste 101 St. Louis, MO 63143-3753 Phone: (314) 877-0177 Fax: (314) 877-0198 Email: <a href="mailto:stltax@dor.mo.gov">stltax@dor.mo.gov</a>	<b>Cape Girardeau</b> 3102 Blattner Dr., Ste 102 Cape Girardeau, MO 63703 Phone: (573) 290-5850 Fax: (573) 290-5842 Email: <a href="mailto:capetax@dor.mo.gov">capetax@dor.mo.gov</a>
<b>Joplin</b> 1110 East 7th St., Ste 400 Joplin, MO 64801 Phone: (417) 629-3070 Fax: (417) 629-3076 Email: <a href="mailto:joptax@dor.mo.gov">joptax@dor.mo.gov</a>	<b>Springfield</b> 149 Park Central Square, RM 313 Springfield, MO 65806 Phone: (417) 895-6474 Fax: (417) 895-6233 Email: <a href="mailto:sprtax@dor.mo.gov">sprtax@dor.mo.gov</a>	<b>Kansas City</b> 615 E 13th St., RM 127 Kansas City, MO 64106 Business Taxes: (816) 889-2944 Fax: (816) 889-2876 Email: <a href="mailto:kctax@dor.mo.gov">kctax@dor.mo.gov</a>
<b>St. Joseph</b> 525 Jules, RM 314 St. Joseph, MO 64501 Phone: (816) 387-2230 Fax: (816) 387-2008 Email: <a href="mailto:stjtax@dor.mo.gov">stjtax@dor.mo.gov</a>	Speech/Hearing Impaired Contact - <b>TDD 1-800-735-2966</b> Web site - <a href="http://dor.mo.gov">http://dor.mo.gov</a> Taxability/Exemption Questions - <a href="mailto:salesuse@dor.mo.gov">salesuse@dor.mo.gov</a> Changes to Your Business Account - <a href="mailto:businessstaxregister@dor.mo.gov">businessstaxregister@dor.mo.gov</a>	

# Table of Contents

<b>Topic</b>	<b>Page Number</b>
1. Local Area Tax Assistance Centers and Important Phone Numbers .....	Cover
2. What is Sales Tax? .....	1
3. Zero Returns .....	1
4. Amended Returns .....	1
5. Filing Frequency .....	2
6. Detailed Instructions for Single Location Voucher.....	3 & 4
7. Detailed Instructions for Two Location Voucher.....	5-7
8. Detailed Instructions for Reporting Sales Tax .....	8-10
9. Payment Options.....	11
10. Records to be Retained.....	12

## What is Sales Tax?

Sales tax is imposed on the retail sale of tangible personal property and certain services that are subject to sales tax unless otherwise excluded or there is a specific statutory exemption. Sales tax is applicable to all retail sales made from a location within the state of Missouri. Persons making retail sales collect the sales tax from the purchaser and remit it to the Department of Revenue.

A business must obtain a sales tax license by registering with the Department of Revenue if it's making sales of tangible personal property and taxable services. To register a business, submit a Missouri Tax Registration Application (Form 2643) or complete your registration online at <http://dor.mo.gov/online.htm>. A business making retail sales must post a bond equal to three times the average monthly sales and use tax. All holders of Missouri Retail Sales Tax Licenses must file a sales tax return either; monthly, quarterly or annually depending upon the amount of state sales tax due.

All holders of Missouri Retail Sales Tax Licenses must file a sales tax return, either monthly, quarterly or annually, depending upon the amount of state sales tax due.

The Department mails preprinted returns to businesses required to collect and remit sales tax. If you have misplaced your preprinted return, download and print a Form 53-1 from our web site at <http://dor.mo.gov/sales/forms> or you may call our Forms Request Line at 800-877-6881. You can also file your return online by going to <https://dors.mo.gov/tax/busefile/login.jsp> You will need your Missouri Tax I.D. Number and Pin Number to use this system. If you have misplaced this information contact the Business Tax Registration at (573)751-5860.

The state sales tax rate is 4.225%. Cities, counties and certain districts may also impose local sales taxes. The rate of tax sellers collect from the purchaser depends on the combined state and local rate in effect at the sellers location. The state and local sales taxes are remitted together to the Department of Revenue. Once the seller remits sales tax to the Department, the Department then distributes the local sales taxes remitted by the sellers to the cities, counties and districts.

## Zero Returns

Every business registered for sales tax is required to file a return even though no sales/purchases were made during the period covered by the return.

You can submit your zero return by mail to Missouri Department of Revenue, Taxation Bureau P.O. Box 840 Jefferson City, MO 65105-0840.

A zero return can also be submitted online at <http://dor.mo.gov/online.php>

## Amended Returns

A special form is not needed to file an amended or an additional return. A copy of the original form may be used or a blank return. Indicate additional or amended by checking the box marked amended or additional return and writing the words "**AMENDED RETURN**" in bold on the top of the return.

Negative sales tax returns cannot be filed. When the credits allowed are greater than the tax collected, an amended return must be filed for the period in which the sales were originally filed.

Below are a few examples of when an amended return is required:

- The incorrect amounts were filed on the original return and you need to make corrections.
- You received an exemption certificate after the return was filed and need to adjust the original return
- The wrong type of return was filed. Reported the original as use tax and should have been reported as sales tax.

Failure to file a return for each period may result in estimated assessments, revocation of your license and lien(s) filed against your property.

## Filing Frequency and Due Dates

State taxes collected of \$500 or more per month must be reported on a monthly basis. Monthly returns are due the 20th of the following month for the first two months of calendar quarter, except on quarter ending months. On quarter ending months the return is due the last day of the following month.

State taxes collected above \$100 per quarter but less than \$500 per month must be reported on a quarterly basis. The quarters are as follows: January through March, April through June, July through September, and October through December. Quarterly returns are due the last day of the month following the end of the quarter.

State taxes collected less than \$100 per quarter should be filed on an annual basis. Annual returns are due on or before January 31 of the following year. The following chart illustrates the due dates for each filing frequency.

	MONTHLY	QUARTERLY	ANNUAL
JANUARY	20-Feb		
FEBRUARY	20-Mar		
MARCH	30-Apr	30-Apr	
APRIL	20-May		
MAY	20-Jun		
JUNE	31-Jul	31-Jul	
JULY	20-Aug		
AUGUST	20-Sep		
SEPTEMBER	31-Oct	31-Oct	
OCTOBER	20-Nov		
NOVEMBER	20-Dec		
DECEMBER	31-Jan	31-Jan	31-Jan

**When the due date falls on a Saturday, Sunday or state of Missouri holiday, the return is due the next business day.** Download a copy of our current tax year calendar indicating due dates for all tax types by clicking on the words "current tax year" or by entering <http://dor.mo.gov/taxcalendar> in your web browser.

# DETAILED INSTRUCTIONS FOR COMPLETING THE SINGLE LOCATION VOUCHER

- A Business Identification Area:** Please use the return that has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, enter the correct information in the spaces provided.
- B Business Location:** The business location for which you are registered to report sales tax is preprinted in this column. If a non-preprinted return is used, enter the business location address for each business location.  
  
You can also add or close a business location by completing a Registration Change Request Form 126 <http://dor.mo.gov/forms/126.pdf> or contact a customer service representative at [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@dor.mo.gov) or call (573) 751-5860. A Sales/Use Tax Bond may be required for adding sales tax locations to your account.
- C Sign and Date Return:** Taxpayer or authorized agent must sign return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

## One Location Voucher

MISSOURI DEPARTMENT OF REVENUE PO BOX 3360, JEFFERSON CITY, MO 65105-3360 <b>SALES TAX RETURN</b>		1. Gross Receipts..... \$ 2. Adjustments (+ OR -)..... \$ 3. Taxable Sales..... \$ 4. Rate..... % 5. Amount Due..... \$ 6. Timely Payment 2%..... - \$ 7. Total Tax Due..... = \$ 8. Interest for Late Payment..... + \$ 9. Additions to Tax..... + \$ 10. Approved Credit..... - \$ 11. Pay This Amount (U.S. Funds Only)..... = \$ DOR USE ONLY..... * DOR USE ONLY..... *	<table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">D</td></tr> <tr><td style="text-align: center;">E</td></tr> <tr><td style="text-align: center;">F</td></tr> <tr><td style="text-align: center;">G</td></tr> <tr><td style="text-align: center;">H</td></tr> <tr><td style="text-align: center;">I</td></tr> <tr><td style="text-align: center;">J</td></tr> </table>	D	E	F	G	H	I	J
D										
E										
F										
G										
H										
I										
J										
MO TAX I.D. NUMBER <b>A</b>										
BUSINESS LOCATION <b>B</b>										
TAX PERIOD	DUE DATE									
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be re-presented again electronically.										
SIGNATURE <b>C</b>	DATE	DOR-2760 (09-2011)								
<small>I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.</small>										

- D Line 1 - Gross Receipts:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period . If none, enter "0" (zero).
- E Line 2 - Adjustments:** Make authorized adjustments for each location for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.
- F Line 3 - Taxable Sales:** Enter the amount of taxable sales for each business location. To determine this amount, use the following formula:  
  
Gross receipts (+) or (-) Adjustments must equal taxable sales
- G Line 4 - Rate:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. Tax rates include the applicable local sales tax rate. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the business location. Sellers are responsible for collecting the correct local tax (where applicable) based on the location of their place of business. If you do not know the correct tax rate, access the following web site: <http://dor.mo.gov/tax/business/sales/rates/> or contact the Department of Revenue, Taxation Division at (573) 751-2836.
- H Line 5 - Amount Due:** Multiply the taxable sales of each location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location. Compute totals for each column on each page of the return.
- I Line 6 - Timely Payment Allowance:** If you file your return and payment by the required due date, enter two percent (2%) of the amount shown on Line 5. If not paid by the due date or Line 5 is "zero", leave blank.
- J Line 7 - Total Tax Due:** Enter total sales tax due (Line 5 – Line 6). Example: \$500.00 - \$10.00 - \$490.00 tax due.

**K Line 8 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 7 by the daily interest rate. Then multiply this amount by the number of days late. Your sales tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

**Note:** Number days late is counted from due date to postmark date. For example, if the due date is May 20 and the postmark date is May 25, the payment is 5 days late.

Example: Line 7 is \$500.00

(a)  $\$500.00 \times .0001370 = .0685$

(b)  $.0685 \times 5 \text{ days late} = \$.34$

\$.34 is interest for late payment.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

### One Location Voucher

MISSOURI DEPARTMENT OF REVENUE PO BOX 3360, JEFFERSON CITY, MO 65105-3360 <b>SALES TAX RETURN</b>		1. Gross Receipts..... \$		<b>K</b> <b>L</b> <b>M</b> <b>N</b>
MO TAX I.D. NUMBER		2. Adjustments (+ OR -)..... \$		
BUSINESS LOCATION		3. Taxable Sales..... \$		
TAX PERIOD		4. Rate..... %		
DUE DATE		5. Amount Due..... \$		
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.		6. Timely Payment 2% ..... - \$		
SIGNATURE		7. Total Tax Due..... = \$		
DATE		8. Interest for Late Payment..... + \$		
DOR-2760 (09-2011)		9. Additions to Tax..... + \$		
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.		10. Approved Credit..... - \$		
DOR USE ONLY..... *		11. Pay This Amount (U.S. Funds Only)..... = \$		
DOR USE ONLY..... *				

**L Line 9 - Additions to Tax:** For failure to pay sales tax on or before the due date, 5 percent of line 7. For failure to file sales tax on or before the due date, 5 percent of Line 7 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent)

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due May 20, but is filed (postmarked) June 10

Line 7 is \$500.00

$\$500.00 \times 5\% = \$25.00$

\$25.00 is the additions to tax.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate additions.

**M Line 10 - Approved Credit:** Enter on Line 10 any approved sales tax credit for which the Director of Revenue issued you an approved credit. Note: The director may apply the approved credit amount toward a delinquency at any time without prior notice.

You can also access the Online Credit Inquiry System to determine if an overpayment exists on your Missouri tax account by going to <http://dor.mo.gov/business/creditinquiry/>. You will need your Missouri Tax I.D. Number and PIN.

**N Line 11 - Pay this Amount:** Enter total amount due (Line 7 + Line 8 + Line 9 – Line 10). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. You may also pay electronically by accessing our web site at <http://dor.mo.gov/business/payonline.php>

# DETAILED INSTRUCTIONS FOR THE TWO LOCATION VOUCHER

**A Business Identification Area:** Please use the return that has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted at the top of the return. Correct any wrong information. If your are using a non-preprinted forms, enter the information in the spaces provided.

**B Business Location A & B:** Each business location for which you are registered to report sales tax is preprinted in this column. If a non-preprinted return is used, enter the business location address for each business location.

You can also add or close a business location by completing a Registration Change Request Form 126 <http://dor.mo.gov/forms/126.pdf> or contact a customer service representative at [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@dor.mo.gov) or call (573) 751-5860. A Sales/Use Tax Bond may be required for adding sales tax locations to your account.

## Two Location Voucher

Missouri Department of Revenue, PO Box 3360, Jefferson City, MO 65105-3360		SALES TAX RETURN	
<b>C</b>	1. Gross Receipts Location A .....	\$	
<b>D</b>	2. Adjustments +/- Location A .....	\$	
<b>E</b>	3. Taxable Sales Location A .....	\$	
<b>F</b>	4. Rate .....		%
<b>G</b>	5. Tax Due Location A .....	\$	
MO TAX I.D. NUMBER: <b>A</b>		DUE DATE:	
TAX PERIOD:		PRIMARY BUSINESS NAME:	
LOCATION A: <b>B</b>		LOCATION B:	
SIGNATURE		DATE	DOR-4814 (09-2011)
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.			
		6. Gross Receipts Location B .....	\$
		7. Adjustments +/- Location B .....	\$
		8. Taxable Sales Location B .....	\$
		9. Rate .....	%
		10. Tax Due Location B .....	\$
		11. Amount Due. Add Lines 5 and 10 and enter on Line 11 .... =	\$
		12. Timely Payment 2% .....	\$
		13. Interest for Late Payment .....	\$
		14. Additions to Tax .....	\$
		15. Approved Credit .....	\$
		16. Pay This Amount (U.S. Funds Only) .....	\$
		DOR USE ONLY .....	*
		DOR USE ONLY .....	*

**C Line 1 - Gross Receipts for Location A:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period for each business location. If none, enter "0" (zero).

**D Line 2 - Adjustments for Location A:** Make authorized adjustments for each location for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

**E Line 3 - Taxable Sales for Location A:** Enter the amount of taxable sales for each business location. To determine this amount, use the following formula:

Gross receipts (+) or (-) Adjustments must equal taxable sales

**F Line 4 - Rate for Location A:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. Tax rates include the applicable local sales tax rate. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the business location. Sellers are responsible for collecting the correct local tax (where applicable) based on the location of their place of business. If you do not know the correct tax rate, access the following web site: <http://dor.mo.gov/tax/business/sales/rates/> or contact the Department of Revenue, Taxation Division at (573) 751-2836.

**G Line 5- Tax Due for Location A:** Multiply the taxable sales of each location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location. Compute totals for each column on each page of the return.

**H Line 6 - Gross Receipts for Location B:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period for each business location. If none, enter "0" (zero).

**I Line 7 - Adjustments for Location B:** Make authorized adjustments for each location for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

**J Line 8 - Taxable Sales for Location B:** Enter the amount of taxable sales for each business location. To determine this amount, use the following formula:

Gross receipts (+) or (-) Adjustments must equal taxable sales

**K Line 9 - Rate for Location B:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. Tax rates include the applicable local sales tax rate. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the business location. Sellers are responsible for collecting the correct local tax (where applicable) based on the location of their place of business. If you do not know the correct tax rate, access the following web site: <http://dor.mo.gov/tax/business/sales/rates/> or contact the Department of Revenue, Taxation Division at (573) 751-2836.

**L Line 10 - Tax Due for Location B:** Multiply the taxable sales of each location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location. Compute totals for each column on each page of the return.

### Two Location Voucher

Missouri Department of Revenue, PO Box 3360, Jefferson City, MO 65105-3360			
SALES TAX RETURN			
1. Gross Receipts Location A.....	\$		
2. Adjustments +/- Location A.....	\$		
3. Taxable Sales Location A.....	\$		
4. Rate.....			%
5. Tax Due Location A.....	\$		
MO TAX I.D. NUMBER:			
TAX PERIOD:		DUE DATE:	
PRIMARY BUSINESS NAME:			
LOCATION A:			
LOCATION B:			
SIGNATURE	DATE	DOR-4814 (09-2011)	
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.			
6. Gross Receipts Location B .....	\$		
7. Adjustments +/- Location B .....	\$		
8. Taxable Sales Location B .....	\$		
9. Rate.....			%
10. Tax Due Location B .....	\$		
11. Amount Due. Add Lines 5 and 10 and enter on Line 11 .... =	\$		
12. Timely Payment 2% .....	\$		
13. Interest for Late Payment .....	\$		
14. Additions to Tax.....	\$		
15. Approved Credit .....	\$		
16. Pay This Amount (U.S. Funds Only)..... =	\$		
DOR USE ONLY .....	*		
DOR USE ONLY .....	*		

**M Line 11- Amount Due:** Multiply the taxable sales of each location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location. Compute totals for each column on each page of the return.

**N Line 12 - Timely Payment Allowance:** If you file your return and payment by the required due date, enter two percent (2%) of the amount shown on Line 11. If not paid by the due date or Line 1 is “zero”, leave blank.

**O Line 13 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 11 by the daily interest rate. Then multiply this amount by the number of days late. Your sales tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

Note: Number days late is counted from due date to postmark date. For example, if the due date is May 20 and the postmark date is May 25, the payment is 5 days late.

Example: Line 11 is \$500.00  
 (c)  $\$500.00 \times .0001370 = .0685$   
 (d)  $.0685 \times 5 \text{ days late} = \$.34$   
 \$.34 is interest for late payment.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

**P Line 14 - Additions to Tax:** For failure to pay sales tax on or before the due date, 5 percent of line 11. For failure to file sales tax on or before the due date, 5 percent of Line 11 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent)

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.



## Two Location Voucher

Missouri Department of Revenue, PO Box 3360, Jefferson City, MO 65105-3360 <b>SALES TAX RETURN</b>			
1. Gross Receipts Location A .....	\$		
2. Adjustments +/- Location A .....	\$		
3. Taxable Sales Location A .....	\$		
4. Rate .....			%
5. Tax Due Location A .....	\$		
MO TAX I.D. NUMBER:			
TAX PERIOD:		DUE DATE:	
PRIMARY BUSINESS NAME:			
LOCATION A:			
LOCATION B:			
SIGNATURE	DATE	DOR-4814 (09-2011)	
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.			
6. Gross Receipts Location B .....	\$		
7. Adjustments +/- Location B .....	\$		
8. Taxable Sales Location B .....	\$		
9. Rate .....			%
10. Tax Due Location B .....	\$		
11. Amount Due. Add Lines 5 and 10 and enter on Line 11 .... =	\$		
12. Timely Payment 2% .....	\$		
13. Interest for Late Payment .....	\$		
14. Additions to Tax .....	\$		
15. Approved Credit .....	\$		
16. Pay This Amount (U.S. Funds Only) .....	\$		
DOR USE ONLY .....	*		
DOR USE ONLY .....	*		

Example: Return is due May 20, but is filed (postmarked) June 10

Line 11 is \$500.00

$$\$500.00 \times 5\% = \$25.00$$

\$25.00 is the additions to tax.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate additions.

**Q Line 15 - Approved Credit:** Enter on Line 15 any approved sales tax credit for which the Director of Revenue issued you an approved credit. Note: The director may apply the approved credit amount toward a delinquency at any time without prior notice.

You can also access the Online Credit Inquiry System to determine if an overpayment exists on your Missouri tax account by going to <http://dor.mo.gov/business/creditinquiry/>. You will need your Missouri Tax I.D. Number and PIN.

**R Pay this Amount:** Enter total amount due (Line 11 + Line 12 + Line 13 + Line 14 – Line 15). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. You may also pay electronically by accessing our web site at <http://dor.mo.gov/business/payonline.php>

**S Sign and Date Return:** Taxpayer or authorized agent must sign return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

# DETAILED INSTRUCTIONS FOR COMPLETING FORM 53-1

MISSOURI DEPARTMENT OF REVENUE <b>RETE</b> TAXATION DIVISION P.O. BOX 840 JEFFERSON CITY, MO 65105-0840     (573) 751-2836 <b>SALES TAX RETURN</b> TDD (800) 735-2966		<b>FORM</b> <span style="font-size: 24pt;"><b>53-1</b></span> (REV. 06-2011)	MISSOURI TAX I.D. NUMBER	FEDERAL I.D. NUMBER <div style="text-align: right; border: 1px solid black; width: 20px; height: 20px; margin-left: 5px; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">A</span> </div>		
• DO NOT WRITE IN SHADED AREAS						
OWNER'S NAME <div style="text-align: right; border: 1px solid black; width: 20px; height: 20px; margin-left: 5px; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">A</span> </div>		REPORTING PERIOD				
BUSINESS NAME						
MAILING ADDRESS		TELEPHONE NUMBER				
CITY		STATE	ZIP			
ADDRESS CORRECTION <input type="checkbox"/> MAILING ADDRESS <input type="checkbox"/> BUSINESS LOCATION				BUSINESS PHONE NUMBER: (____) _____ - _____		
Check box if Amended Return <input type="checkbox"/> Or Additional Return <input type="checkbox"/>				Check here if phone # changed <input type="checkbox"/>		
<b>DUE DATE:</b>						
<b>IMPORTANT: THIS RETURN <u>MUST</u> BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.</b>						
BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">C</span> </div>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">D</span> </div>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">E</span> </div>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">F</span> </div>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">G</span> </div>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">H</span> </div>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <span style="font-weight: bold; font-size: 10pt;">I</span> </div>

**A Business Identification Area:** Please use the return which has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, enter the correct information in the spaces provided.

**B Address Correction:** Check the appropriate box for the address you are correcting. If mailing address is checked, enter the correct address in the preprinted business identification area. If the business location is checked, enter the address for the location(s) being corrected in the BUSINESS LOCATION column. If mailing address and business address are the same, please make both corrections.

**C Business Location:** Each business location for which you are registered to report sales tax is preprinted in this column. If a non-preprinted return is used, enter the business location address for each business location.

You can also add or close a business location by completing a Registration Change Request Form 126 <http://dor.mo.gov/forms/126.pdf> or contact a customer service representative at [businessregister@dor.mo.gov](mailto:businessregister@dor.mo.gov) or call (573) 751-5860. A Sales/Use Tax Bond may be required for additional sales tax locations added to your account.

**D Code:** This code is the combination of the city code, county code and a site code for each registered location in which you make sales subject to sales tax. These codes are used for distribution of tax to the particular city, county, and/or district. If you are filing a preprinted return furnished by the Department, the codes are already printed in this column. If completing a non-preprinted return, enter the city, county and site code for each business location you are reporting. The city and county codes are located on the rate chart provided at <http://dor.mo.gov/tax/business/sales/rates/>

**E Gross Receipts:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period for each business location. If none, enter "0" (zero).

**F Adjustments:** Make authorized adjustments for each location for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

**G Taxable Sales:** Enter the amount of taxable sales for each business location. To determine this amount, use the following formula:

$$\text{Gross receipts (+) or (-) Adjustments} \text{ must equal taxable sales}$$

**H Rate:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. Tax rates include the applicable local sales tax rate. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the business location. Sellers are responsible for collecting the correct local tax (where applicable) based on the location of their place of business. If you do not know the correct tax rate, access the following web site: <http://dor.mo.gov/tax/business/sales/rates/> or contact the Department of Revenue, Taxation Division at (573) 751-2836.

**I Amount of Tax:** Multiply the taxable sales of each location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location. Compute totals for each column on each page of the return.

See example on next page

Example:

Business Location	Code	Gross Receipts	Adjustments (INDICATE + OR -)	Taxable Sales	Rate (%)	Amount of Tax
Excelsior Springs	23086 047 0001	\$2,500.00	-\$500.00	\$2,000.00	7.600	\$152.00

**23086 - Represents the city, which in this example is Excelsior Springs.**

**047 - Represents the county, which in this example is Clay County.**

**0001 - This stands for the first location registered.**

<b>PAGE 1 TOTALS</b> .....	<b>J</b>	<b>J</b>	<b>J</b>	<b>J</b>
<b>PAGE TOTALS</b> .....	<b>K</b>	<b>K</b>	<b>K</b>	<b>K</b>
<b>TOTALS (ALL PAGES)</b> .....				1. <b>L</b>
You can now file your sales tax return electronically. Visit <a href="https://dors.mo.gov/tax/busefile/login.jsp">https://dors.mo.gov/tax/busefile/login.jsp</a> .			SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable) .....	2. <b>M</b>
<b>FINAL RETURN:</b> If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business			TOTAL SALES TAX DUE.....	3. <b>N</b>
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.			ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)	4. <b>O</b>
<b>SIGN AND DATE RETURN:</b> This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.			ADD: ADDITIONS TO TAX .....	5. <b>P</b>
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. <b>I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.</b>			SUBTRACT: APPROVED CREDIT.....	6. <b>Q</b>
I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.			PAY THIS AMOUNT..... (U.S. Funds Only) ➔	7. <b>R</b>
SIGNATURE OF TAXPAYER OR AGENT		TITLE		
DATE SIGNED _____ <b>S</b> _____ / _____ / _____		TAX PERIOD (MMDDYYYY) THRU (MMDDYYYY) _____ / _____ / _____ THRU _____ / _____ / _____		

MO 860-1153 (06-2011)

- J Totals (Page 1):** Enter total gross receipts, adjustments, taxable sales and sales tax due for Page 1.
- K Total (Additional Pages):** Enter total gross receipts, adjustments, taxable sales and sales tax due for additional pages (if applicable).
- L Line 1 - Total (All Pages):** Enter total gross receipts, adjustments, taxable sales and sales tax due for all pages.
- M Line 2 - Timely Payment Allowance:** If you file your return and payment by the required due date, enter two percent (2%) of the amount shown on Line 1. If not paid by the due date or Line 1 is "zero", leave blank.
- N Line 3 - Total Sales Tax Due:** Enter total sales tax due (Line 1 – Line 2). Example: \$500.00 - \$10.00 = \$490.00 tax due.
- O Line 4 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 3 by the daily interest rate. Then multiply this amount by the number of days late. Your sales tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

Note: Number days late is counted from due date to postmark date. For example, if the due date is May 20 and the postmark date is May 25, the payment is 5 days late.

Example: Line 3 is \$500.00

(e)  $\$500.00 \times .0001370 = .0685$

(f)  $.0685 \times 5 \text{ days late} = \$.34$

\$.34 is interest for late payment.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

**P Line 5 - Additions to Tax:** For failure to pay sales tax on or before the due date, 5 percent of line 3. For failure to file sales tax on or before the due date, 5 percent of Line 3 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent)

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due May 20, but is filed (postmarked) June 10

Line 3 is \$500.00

\$500.00 x 5% = \$25.00

\$25.00 is the additions to tax.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate additions.

**Q Line 6 - Approved Credit:** Enter on Line 6 any approved sales tax credit for which the Director of Revenue issued you an approved credit. Note: The director may apply the approved credit amount toward a delinquency at any time without prior notice.

You can also access the Online Credit Inquiry System to determine if an overpayment exists on your Missouri tax account by going to <http://dor.mo.gov/business/creditingquiry/>. You will need your Missouri Tax I.D. Number and PIN.

**R Line 7 - Pay this Amount:** Enter total amount due (Line 3 + Line 4 + line 5 – Line 6). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. You may also pay electronically by accessing our web site at <http://dor.mo.gov/business/payonline.php>

**S Sign and Date Return:** Taxpayer or authorized agent must sign return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

<b>PAGE 1 TOTALS</b> .....	<b>J</b>	<b>J</b>	<b>J</b>		<b>J</b>
<b>PAGE TOTALS</b> .....	<b>K</b>	<b>K</b>	<b>K</b>		<b>K</b>
<b>TOTALS (ALL PAGES)</b> .....					1. <b>L</b>
You can now file your sales tax return electronically. Visit <a href="https://dors.mo.gov/tax/busefile/login.jsp">https://dors.mo.gov/tax/busefile/login.jsp</a> .			SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable) .....		2. <b>M</b>
<b>FINAL RETURN:</b> If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business			TOTAL SALES TAX DUE.....		3. <b>N</b>
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.			ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)		4. <b>O</b>
<b>SIGN AND DATE RETURN:</b> This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.			ADD: ADDITIONS TO TAX .....		5. <b>P</b>
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. <b>I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.</b>			SUBTRACT: APPROVED CREDIT.....		6. <b>Q</b>
I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.			PAY THIS AMOUNT..... (U.S. Funds Only) ➤		7. <b>R</b>
SIGNATURE OF TAXPAYER OR AGENT			TITLE		
DATE SIGNED			TAX PERIOD (MMDDYYYY) THRU (MMDDYYYY)		
_____ / _____ / _____			_____ / _____ / _____ THRU _____ / _____ / _____		

MO 860-1153 (06-2011)

## Payment Options

You have several options to pay your taxes. You can pay by check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash and stamps. **Your completed return and payment should be mailed to Missouri Department of Revenue, Taxation Division, P.O. Box 840, Jefferson City, MO 65105-0840.**

You can also pay online using the online options below.

**Electronic Bank Draft (E-Check)** - By entering your bank routing number, checking account number, and your next check number, you can pay online. There will be a minimal handling fee per filing period/transaction to use this service.

**Credit Card** - This payment system accepts MasterCard, Discover, Visa, and American Express. The convenience fees listed below will be charged to your account for processing the credit card payment.

### Amount of Tax Paid Convenience Fee

Tax Paid	Convenience Fee
\$0.00 – \$33.00	\$1.00
\$33.01 – \$100.00	3.0%
\$100.01 – \$250.00	2.95%
\$250.01 – \$500.00	2.85%
\$500.01 – \$750.00	2.85%
\$750.01 – \$1,000.00	2.80%
\$1,000.01 – \$1,500.00	2.75%
\$1,500.01 – \$2,000.00	2.70%
\$2,000.01 or more	2.60%

\*Rates are subject to change. Please check the web site at <http://dor.mo.gov/tax/business/payonline.htm> for current rates.

**Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc. The web site of Collector Solutions, Inc., is a secure and confidential web site.

**To pay online, please visit:** <http://dor.mo.gov/tax/business/payonline.htm>

**TXP Bank Project (TXP)** - TXP offers another option for making your tax payments. It allows you to provide payment information to your bank. The bank, in turn, converts the information into a CCD+ format that allows it to transfer your payment information along with your authorized ACH credit to the Department. The option is available to any Missouri taxpayer remitting use tax. If you make your payment electronically, please remember you must still submit your return to the Department.

By utilizing TXP Bank Project for your tax payment, you eliminate the possibility of postal delays and possible late payment fees; and the cost and time to generate and sign checks. The Department saves processing and data entry costs associated with paper remittance. If you have questions about tax TXP Bank Project, please contact the Department by e-mail at [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov), call (573) 751-8150, or write to Missouri Department of Revenue, P.O. Box 543, Jefferson City, Missouri 65105-0543.

## **Records to be Retained**

The following records should be retained for at least three years (Section 144.320 RSMo):

- Copies of Missouri sales and use tax returns including any worksheets.
- Sales journals, general ledgers, or any and all other source documents used to complete the sales and use tax return.
- Missouri sales invoices.
- Exemption certificates, exemption letters, or other proof of exemption for all sales claimed exempt from Missouri sales or use tax.
- Purchase invoices and especially those for fixed assets purchased by taxpayer.
- Detailed depreciation schedule or fixed asset listing.
- Check register, purchases journal, or disbursement journal.
- Chart of accounts and customer lists.