



Missouri Department of Revenue  
**Nonprotested Use Tax Payment Report**

Department Use Only  
 (MM/DD/YY)

--	--	--	--	--	--

Reporting Period  
 (MM/YY)

--	--	--	--

Missouri Tax I.D.  
 Number

--	--	--	--	--	--	--	--

Federal Employer  
 I.D. Number

--	--	--	--	--	--	--	--

Business

Type of Tax Protested		<input type="checkbox"/> Consumer's Use Tax <input type="checkbox"/> Vendor's Use Tax		Department Use Only		NPRE <input type="checkbox"/>	
Owner's Name				Business Name			
Mailing Address				City		State	Zip Code
E-mail Address				Phone Number (____) ____ - _____			

Protested Amount(s)

This form is to be used in conjunction with the Use Tax Protest Payment Affidavit ([Form 2041](#)). Any nonprotested use tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form.

Vendor's Use Tax	Tax Type	Gross Receipts	Adjustments	Taxable Sales	Tax Rate	Amount of Tax	
Business Location (Enter below)	State Use				3%		
	Conservation				1/8%		
	Education				1%		
	Parks and Soil				1/10%		
<b>Vendor's Use Totals</b>						Enter total amount of vendor's use tax from all pages	1.
					Subtract 2% timely payment allowance (If applicable)	2.	-
					Vendor's use tax due (Line 1 minus Line 2)	3.	=
Consumer's Use Tax	Tax Type	Taxable Purchases		Tax Rate	Amount of Tax		
Business Location (Enter below)	State Use			3%			
	Conservation			1/8%			
	Education			1%			
	Parks and Soil			1/10%			
<b>Consumer's Use Totals</b>						Enter total amount of consumer's use tax from all pages	4.
Final Return: 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 use tax return within 15 days of the purchase or closing.				Total use tax due: (add Lines 3 and 4).....		5.	=
Date Business Closed (MM/DD/YYYY) ____/____/____				Add: interest for late payment (see instructions) .....		6.	+
<input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business				Add: additions to tax (5% per month late of Line 5, maximum 25%) .....		7.	+
				Subtract: approved credit (attach credit memorandum) .....		8.	-
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.				Remit single check for this amount:.....		9.	=

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature		Title	
Printed Name		Date (MM/DD/YYYY) ____/____/____	

**Mail to:** Taxation Division  
 P.O. Box 3350  
 Jefferson City, MO 65105-3350

**Phone:** (573) 526-9938  
**TTY:** (800) 735-2966  
**Fax:** (573) 751-9409  
**E-mail:** [salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov)

Visit <http://dor.mo.gov/business/sales/> for additional information.

Form 2038 (Revised 12-2014)



14018010001

Important: This report must be filed in lieu of the Missouri Use Tax Return to report all nonprotested amounts of taxes in a period for which you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Use Tax Protest Payment Affidavit ([Form 2041](#)).

**Business Location:** Enter the address of each business location for which you have the responsibility of reporting tax. Attach Additional Copies Of This Form In Order To Report Multiple Locations.

**Tax Type:** The state, conservation, education and parks and soil taxes are preprinted in this column. Enter each city or county tax type which is not being protested.

**Gross Receipts:** Enter all nonprotested gross receipts by each specific tax type for each business location.

**Adjustments:** Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment.

**Taxable Sales:** Compute taxable sales for each entry.

Gross receipts (+) or (-) adjustments = taxable sales

**Tax Rate:** The state, conservation, education and parks and soil use tax rates are preprinted in this column. If you are subject to city and county taxes, enter the local use tax rate for each city or county tax type.

**Amount of Tax:** Multiply taxable sales by the tax rate of each specific tax type.

Line 1 — total amount of tax: Compute total amount of taxes shown in the amount of tax column.

Line 2 — timely payment allowance: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

Line 3 — vendor's use tax due: Subtract Line 2 from Line 1 and enter remainder.

**Consumer's Use Tax:** You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed two thousand dollars in a calendar year.

**Taxable Purchases:** Enter nonprotested amount of taxable purchases by each specific tax type for each business location.

**Tax Rate:** The state, conservation, education and parks and soil use tax rates are preprinted in this column. If you are subject to city or county taxes, enter the local use tax rate for each city or county tax type.

**Amount Of Tax:** Multiply taxable purchases by the tax rate of each specific tax type.

Line 4 — total amount of tax: Compute total amount of taxes shown in the amount of tax column.

Line 5 — follow instructions shown on front of form.

Line 6 — interest for late payment: If tax is not paid by the due date, multiply Line 5 by the annual percentage rate and then multiply this amount by the number of days late divided by 365 (or 366 in a leap year). The annual percentage rate is subject to change each year. The annual percentage rate can be obtained from our website at: <http://dor.mo.gov/inrates.php>.

Lines 7-9 — Follow instructions shown on front of form.

Protested Amount(s)



1400000001

This schedule is to be used only if the space provided on page 1 of the report is insufficient to report all non-protest payments. To complete this page, refer to instructions on page 2.

Protested Amount(s)	Business Location	Tax Type	Gross Receipts	Adjustments	Taxable Sales	Tax Rate	Amount of Tax	
		State Use					3%	
		Conservation					1/8%	
		Education					1%	
Parks and Soil						1/10%		
	State Use					3%		
	Conservation					1/8%		
	Education					1%		
	Parks and Soil					1/10%		
	State Use					3%		
	Conservation					1/8%		
	Education					1%		
	Parks and Soil					1/10%		
Enter total here and on page 1								



14018020001