Form **4340**

MISSOURI DEPARTMENT OF REVENUE

2023 Individual Consumer's Use Tax Return

Due Date: 04/15/2024

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY) 1 2 2 3

Missouri Tax I.D. Number

23021010001

2. Last Name	First Name	M.I.	SSN
Street Address	City	State	Zip
3. Spouse's Last Name	First Name	M.I.	Spouse SSN
Street Address	City	State	Zip

4. Street Address	City	Zip	5. Inside City Limits	6. City/County Code(s)	7. Taxable Purchases	8. Tax Rate	9. Amount of Tax
			☐ Yes				
			☐ Yes				
			☐ Yes				

15. Provide a description of purchases you made

10. Total Purchases		11. Total Due
Interest For Late Payment		12.
Additions To Tax		13.
Pay This Amount (U.S. Funds Only)		14.

16. ☐ One time purchase ☐ I expect to make future taxable purchases. (see instructions)

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.

17. Signature(s) | Date (MM/DD/YYYY) __/__/____ | Daytime Telephone (___)___-____

DOR ONLY

Make check payable to the address listed below. Do not send cash. You may not use your individual income tax refund to pay your use tax liability. Do not send with individual income tax return. 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.

Instructions

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? - Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. 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. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed $2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Please refer to the Department's website for additional information: **dor.mo.gov/taxation/individual/tax-types/consumers-use.html**.

Taxable Purchases - Compile a list of all purchases you made during the calendar year and didn't previously pay Missouri sales or use tax. You can find this information from invoices, bills, credit card statements, and canceled checks. Examples are purchases you made from the Internet, catalogs, food purchases, TV, or telephone marketing, goods from foreign countries, and aircraft. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due.

Due Date - The due date each year is April 15. When the due date falls on a Saturday, Sunday, or a legal holiday, the return and payment are considered timely if made on the next business day.

Line by Line Instructions

1. Enter your Missouri Tax ID Number. If you do not have a number, leave blank.
2. Enter your full name, Social Security Number and complete address.
3. Enter your spouse's full name, Social Security Number and complete address.
4. List each address where the property purchased is stored, used or consumed.
5. Select the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the jurisdiction code for your address. These codes can be found at **dor.mo.gov/taxation/business/tax-types/sales-use/rate-tables/**.
7. Enter the taxable purchases for each reporting location during the tax period. Enter zero if you made no taxable purchases at a location during the tax period.
8. Enter the tax rate found at **dor.mo.gov/taxation/business/tax-types/sales-use/rate-tables/**. Select the use tax rate where you reside unless you are storing, using, or consuming tangible personal property at a different location. For qualifying food purchases you will use the food use tax rate. For aircraft purchases reference (**Form 5741**), Aircraft Consumer's Use Tax Return.
9. Enter the amount of tax by multiplying taxable purchases times the tax rate.
10. Enter total taxable purchases.
11. Enter total tax due.
12. Enter interest for late payment. The interest rate is subject to change each year. Refer to the Department's website **dor.mo.gov/calculators/interest/** to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5 percent per month of total tax due,not to exceed 25 percent. Refer to the Department's website at **dor.mo.gov/calculators/interest/** to calculate the amount of additions due.
14. Enter the sum of Lines 11 through 13.
15. Enter a description of the purchases you made subject to use tax.
16. Select one of the boxes. You will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department. If you have ongoing purchases, you will receive a preprinted Consumer's Use Tax Return (**Form 53-C**) to complete each year by April 15, unless you request a different filing frequency.
17. Sign, date, and enter your daytime telephone number.

The use tax rates may be found on the Internet at: **dor.mo.gov/taxation/business/tax-types/sales-use/rate-tables/2023/**.

Mail to: Taxation Division
P.O. Box 840
Jefferson City, MO 65105-0840

Phone: (573) 751-2836
Fax: (573) 522-1762
TTY: (800) 735-2966

E-mail: **businesstaxprocessing@dor.mo.gov**

Ever served on active duty in the United States Armed Forces?

If yes, visit **dor.mo.gov/military/** to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at **veteranbenefits.mo.gov/state-benefits/**.