

AUDIT SERVICES

ACCOUNTING SERVICES

TAX MATRIX

INDUSTRY GUIDANCE

Category: Accounting Services	Tax Type: Sales & Use Tax
Brief Description: Accounting Services Tax Matrix	Effective Date: 10-24-2022

The taxability of sales and purchases of tangible personal property and labor services by accounting services are summarized below. While this document provides general information as to the taxability of sales and purchases of tangible personal property and labor services by businesses in the accounting industry, it may not necessarily cover every situation as the taxability may depend on facts and circumstances around the specific transaction. Should a more definitive determination be desired, businesses may request a letter ruling from the Department. [MODOR Letter Ruling Page](#)

This list is not all-inclusive.

Missouri sales or use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Missouri sales or Missouri consumer's use tax must be paid to the vendor or accrued and remitted directly to the Missouri Department of Revenue. Purchases from Missouri vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Missouri consumer's use tax return.

Sales by Accounting Services:	Taxable/Exempt
Accounting services including but not limited to: financial statement preparation, income tax preparation and compliance, individual tax planning, bookkeeping, general ledger review, financial assessment reports, financial statement audits, forecasting and risk analysis assessments, budgeting and forecasting, etc.	Exempt
Preparation of tax returns	Exempt
Nonprofit & foundation tax planning	Exempt
Compensation & benefit services	Exempt
Tax credit services	Exempt

Purchases by Accounting Services:	Taxable/Exempt
Books, newspapers, and magazine subscriptions	Taxable
Canned software and software upgrades to maintain or update software delivered via CD Rom	Taxable
Canned software provided via electronic download through the internet	Exempt

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Purchases by Accounting Services (continued):	Taxable/Exempt
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt
Laptop & desktop computers, calculators & adding machines	Taxable
Copiers, scanners, printers, and fax machines	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, clothing, balloons, etc.	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Donations of tangible personal property	Taxable
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment etc.	Exempt
Uniforms	Taxable