

Rate and Boundary Databases

The Missouri Department of Revenue has contracted with a vendor to develop the rate and boundary databases required by [Section 144.637, RSMo](#). This document outlines the rate and boundary databases and provides instruction on the use of those databases.

The Database Fields

The boundary database follows the MTSA (Mobile Telecommunications Sourcing Act) format, with 7 additional fields added to allow querying the database by one of three methods: 5-digit zip code, 9-digit zip code (zip+4), or by address.

The fields that were added to the MTSA file format to create the Boundary Table are:

- Record Type – A one-character indicator that shows the record type:
 - “A” for an address-level record (data row),
 - “Z” for a zip-level record, and
 - “4” for a zip+4 level record.
- Zip Code Low (5 bytes) - The beginning 5-digit zip code for the range
- Zip Extension Low (4 bytes) - The beginning 4-digit extension for the range
- Zip Code High (5 bytes) - The ending 5-digit zip code for the range
- Zip Extension High (4 bytes) - The ending 4-digit extension for the range
 - Missouri has zip code ranges for consecutive 5 or 9-digit zip codes that are contained within the same taxing jurisdictions (all zip codes within that range will have the same FIPS codes assigned). Our database has some zip code ranges and some individual zip code rows.
- FIPS State Indicator – Indicates if the state tax applies to a record (data row) in the database. If state tax applies the State Indicator is the same as the State Code; if state tax does not apply the State Indicator is “00”. Missouri’s state indicator is “29”.

FIPS Codes

Each taxing jurisdiction is identified using the Federal Information Processing Standards (FIPS) code for that jurisdiction. A unique FIPS code is used for each jurisdiction within the state. However, FIPS codes are not unique between states. Another state may use the same FIPS codes as Missouri.

The Jurisdiction FIPS Code are the FIPS codes from the boundary database for the State, County, City and Special Taxing District Codes.

- FIPS State
 - The FIPS state code is required in each database row or record because it identifies which state the record is for and is used to link to the correct state rate database.

Beginning Effective/Ending Effective Dates

For both the boundary and rates databases, the rows are date dependent. Each record has a Beginning Effective and an Ending Effective date that shows the period that line item was effective.

1) When the database is initially created:

- The Beginning Effective Date is the date of the earliest rate into effect. (For example: a municipality imposed a sales tax January 1, 2016 and another additional sales tax was imposed January 1, 2018; the begin date would be 20160101.)
- All Ending Effective Date fields are set to a future date, such as “29991231” unless a specific end date for a tax for that address is known – if known then that end date was used. (For example: a municipality imposes a higher rate from January 1, 2016 to midnight December 31, 2017. The begin date would be 20160101 the end date is 20171231.)

Boundary Database Format

The boundary database is designed to provide one database for all boundary queries regardless of the level of detail the state provides.

Data may be queried using an address, 9-digit zip code (zip +4), or a 5-digit zip code.

Each row on the database is unique so the query can return one record, based on the record type queried (Address, 9-digit or 5-digit zip code). An address, 9-digit or 5-digit zip code can only be valid for one row of the database. (The exception being when there are two or more of the same row on the database due to effective dates.)

Queries must return all jurisdiction FIPS codes that apply to that zip code or address.

Missouri’s rate file does provide a total rate and the full jurisdiction code for collection and reporting to Missouri.

“A” - Address Level Boundary Records

Address records have Record Type equal to “A.”

The zip code low and high fields and the zip extension low and high fields are null (blank) on address records. This will allow vendors to get the same FIPS results regardless of how they query the database.

The boundary database contains odd and even address ranges. An address range is only for addresses that have same Street Name, City Name and Zip Code, Zip Extension. Missouri has some ranges and some individual address rows.

An address search may be performed using the address with only the 5-digit zip code. The address record may contain the 9-digit zip code, but a search by 5-digit zip with the address is okay.

PO Boxes may be entered using ranges. PO Box goes in the Street Name, the Range High/Low may be either numeric (1 – 9999) or alpha (a-z) but cannot be combined numeric/alpha (1A-9999Z). The Plus4 cannot be added to a combined PO Box range at the A level but should be included in the 4 Level.

Record Type	Low Address Range	High Address Range	Odd/Even Range Indicator		Street Pre-Directional Abbr.	Street Name	Street Suffix Abbr	City Name	Zip Code	Plus 4	Zip Code Low	...	Composite Ser Code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place	Special District Code
A	201	299	O		W	Capitol	Ave	Jefferson City	65101	6809				29	29	51	37000	

“4” - 9-Digit Zip Code Boundary Records

9-digit zip code records have Record Type equal to “4.”

The street name field contains null (blank) values on 9-digit zip code rows.

The jurisdictions associated with this data row are the lowest rates for that 9-digit zip code.

These rows are used as a fall back when an address cannot be found.

The 9-digit zip code rows are required, as there may be multiple address level rows for a 9-digit zip code due to multiple taxing jurisdictions within a 9-digit zip code.

A state may create zip code ranges for consecutive 9-digit zip codes that are contained within the same taxing jurisdictions (all zip codes within that range will have the same FIPS codes assigned). A state may have some zip code ranges and some individual zip code rows.

A 9-digit zip code may not be in more than one “4” record, with exceptions of when there are two or more of the same row on the database due to past changes effective dates.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
4	20100101	29991231						84075	0001	84076	9999	29	29	003	12345
4	20100101	29991231						84078	1234	84078	1234	29	29	003	12333

“Z” - 5-Digit Zip Code Boundary Records

5-digit zip code records have Record Type equal to “Z.”

The street name field and the Zip Extension Low/High must contain null (empty) values.

5-digit zip code records must have the Zip Code Low and Zip Code High fields.

The state should only include 5-digit zip codes assigned to that state by the USPS.

A state may create zip code ranges for consecutive 5-digit zip codes that are contained within the same taxing jurisdictions (all zip codes within that range will have the same FIPS codes assigned). A state may have some zip code ranges and some individual zip code rows.

The jurisdictions associated with this data row are the lowest rates for that zip code or zip code range.

These rows are used as a fall back when an address or 9-digit zip code cannot be found.

A zip code may not be in more than one “Z” record, with exceptions of when there are two or more of the same row on the database due to past changes effective dates.

Record Type	Beginning Effective Date	Ending Effective Date	Low Addresses Range	...	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
Z	20100101	29991231						84075		84075		29	29	003	12345
Z	20100101	29991231						84078		84078		29	29		

DOR Rate Database Format

The Rate database contains the tax rate for each County FIPS, City FIPS, and Special Taxing District code used in the boundary database. These include the FIPS State Indicator Code, FIPS County code, FIPS Place Class Code, and Special Taxing District Code(s).

Rates are shown as decimal fractions, e.g., a rate of 5% is shown as 0.0500.

- Do NOT store the percent sign (%) in the database. Rates are to be stored as numerical values only.

The rate database allows states to have two (2) state tax rates. The two state rates are for states that have a general sales tax rate and a special rate for food sales. The Department lists the general sales tax rate as well as the rate for food sales. The seller should use the rate that applies to the goods being purchased.

Example of table for state that exempts Food/Drugs from state tax.

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food Tax Rate – Intrastate	Food Tax Rate – Interstate	Begin Date	End Date
29	45	49	0.04875	0.04875	0.0000	0.0000	20041201	20041201
29	00	003	0.0100	0.0100	0.0100	0.0100	20041201	20041201
29	01	12345	0.0125	0.0125	0.0125	0.0125	20041201	20041201

The rate database also provides a tax rate for in-state (intrastate) sales vs. out-of-state (interstate) sales. The in-state (intrastate) vs. out-of-state (interstate) rates are provided because not all political subdivisions impose a use tax so the intrastate tax rate will be different than the interstate tax rate.

Example of table for state that does not impose local tax on Interstate sales

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food Tax Rate – Intrastate	Food Tax Rate – Interstate	Begin Date	End Date
29	45	49	0.04875	0.04875	0.04875	0.04875	20041201	20041201
29	00	003	0.0100	0.0000	0.0100	0.0000	20041201	20041201
29	01	12345	0.0125	0.0000	0.0125	0.0000	20041201	20041201

DOR Rate Table Data Matrix

Column	Field	Length	Type	Comment/Description
A	State	2	Char	
B	Jurisdiction Type	2	Char	Type of Taxing Authority Code
C	Jurisdiction FIPS Code	2-5	Char	2 digits for State FIPS Codes, Leading zeros must be included 3 digits for County FIPS Codes, Leading zeros must be included 5 digits for all City FIPS Codes, Leading zeros must be included 8 characters/digits for all Special Taxing District Codes
D	General Tax Rate – Intrastate	1.5	Decimal	Always 0.nnnnn e.g., 0.05255 Do not include % sign
E	General Tax Rate – Interstate	1.5	Decimal	Always 0.nnnnn e.g., 0.05255 For jurisdictions other than the state: If the jurisdiction's tax is not imposed on sales originating out of state, enter "0" in columns E and G. If tax is imposed the same, enter the same tax rates in columns D,E,F, and G
F	Food Tax Rate – Intrastate	1.5	Decimal	Always 0.nnnnn e.g., 0.05255 If state does not have a lower sales tax rate for food/drugs, enter the general state sales tax rate in F and G (same as columns D and E)
G	Food Tax Rate – Interstate	1.5	Decimal	Always 0.nnnnn e.g., 0.05255
H	Begin Date	8	Date	CCYYMMDD
I	End Date	8	Date	CCYYMMDD

DOR Rate Table Example

A State	B Jurisdiction Type	C Jurisdiction FIPS Code	D General Tax Rate – Intrastate	E General Tax Rate – Interstate	F Food Tax Rate – Intrastate	G Food Tax Rate – Interstate	H Begin Date	I End Date
29	45	29	0.04875	0.04875	0.04875	0.04875	2040101	29991231
29	00	003	0.0100	0.0100	0.0100	0.0100	2040101	29991231
29	01	11111	0.0125	0.0125	0.0125	0.0125	2040101	29991231
29	63	22222	0.0200	0.0200	0.0200	0.0200	2040101	29991231

Rate CSV File

49,45,49,0.04875,0.04875,0.04875,0.04875,20040101,20040101

49,00,003,0.01,0.01,0.01,0.01,20040101,20040101

49,01,11111,0.0125,0.0125,0.0125,0.0125,20040101,20040101

Calculating Tax

In all instances, the computation of the tax amount is based on the individual rates using the rate for each code for that address or zip code from the Boundary file. This will ensure a common method for computing the tax. Calculate tax for each FIPS Code (taxing jurisdiction) separately.

DOR Jurisdiction and Total Rate Database

The Jurisdiction and Total Rate database contains the tax rate for each County FIPS, City FIPS, and Special Taxing District code used in the boundary database. This file also includes the Jurisdiction Code for filing your return with the department and a Total Rate for sales tax, use tax, sales tax on food, and use tax on food.

DOR Jurisdiction and Total Rate Table Data Matrix

Column	Field	Length	Type	Comment/Description
A	State FIPS	2	Char	
B	County FIPS	3	Char	3 digits for all County FIPS Codes, Leading zeros must be included
C	City FIPS	5	Char	5 digits for all City FIPS Codes, Leading zeros must be included
D-H	District Code 1 - 5	1.5	Char	8 characters/digits for all Special Taxing District Codes
I	Jurisdiction Code	13	Numeric	13 digits made up of the City, County, and District codes that is use to distinguish your retails sales on your sales or use tax return
J	Sales Tax Rate (0000)	1.5	Decimal	Always 0.nnnnn e.g., 0.05255 For jurisdictions other than the state: If the jurisdiction's tax is not imposed on sales originating out of state, enter "0" in columns E and G. If tax is imposed the same, enter the same tax rates in columns D,E,F, and G
K	Use Tax Rate (0000)(0010)	1.5	Decimal	Always 0.nnnnn e.g., 0.05255 For jurisdictions other than the state: If the jurisdiction's tax is not imposed on sales originating out of state, enter "0" in columns E and G. If tax is imposed the same, enter the same tax rates in columns D,E,F, and G
L	Food Sales Tax (1001)	1.5	Decimal	Always 0.nnnnn e.g., 0.05255 For jurisdictions other than the state: If the jurisdiction's tax is not imposed on sales originating out of state, enter "0" in columns E and G. If tax is imposed the same, enter the same tax rates in columns D,E,F, and G
M	Food Use Tax (1001)(1011)	1.5	Decimal	Always 0.nnnnn e.g., 0.05255 For jurisdictions other than the state: If the jurisdiction's tax is not imposed on sales originating out of state, enter "0" in columns E and G. If tax is imposed the same, enter the same tax rates in columns D,E,F, and G

Example of table for state that exempts Food/Drugs from state tax.

State FIPS	County FIPS	City FIPS	District Code 1	...	District Code 5	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000)(0010)	Food Sales Tax (1001)	Food Use Tax (1001)(1011)
29	001	08002	AMB00021			08002-001-000	6.9750%	5.4750%	3.9750%	2.4750%
29	001	26920	AMB00021			26920-001-000	5.9750%	5.4750%	2.9750%	2.4750%

Using the DOR Tax Rate Database and DOR Boundary Database

The rows in the DOR Tax Rate Database and Boundary Database are date dependent. Each query must ensure that the transaction date is within the beginning effective and ending effective dates on the row.

Each query must check for the Record type based on an address, 9-digit zip code or 5-digit zip code search.

The rate database allows states to have two (2) state tax rates. The two state rates are for states that have a general sales tax rate and a special rate for food sales. The Department lists the general sales tax rate as well as the rate for food sales. The seller should use the rate that applies to the goods being purchased.

The rate database also provides a tax rate for in-state (intrastate) sales vs. out-of-state (interstate) sales. The in-state (intrastate) vs. out-of-state (interstate) rates are provided for states that allow a local tax on in-state sales but no local tax on sales originating out-of-state.

Taxing Authority Type Code

Note: The numbers are not consecutive and some numbers are not used.

00	County	24	Reclamation District	51	Annual County Bound Authority
01	City	25	Fire or Police	52	Semi-annual County Bond Authority
02	Town	26	Roads or Bridges	53	Annual City Bond Authority
03	Village	27	Hospitals	54	Semi-annual City Bond Authority
04	Borough	29	Other Municipal Services	59	Other bond Authority
05	Township	40	Township and County	61	Assessment District
09	Other Municipality	41	City and School	62	Homeowner's Association
10	School District	42	County Collected by Other Taxing	63	Special District
11	Junior Colleges	43	State and County	69	Other Special District
19	Other Schools	44	Central Collection Taxing Authority	70	Central Appraisal Taxing Authority
20	Water Control	45	State Taxing Authority	71	Unsecured County Taxes
21	Utility District	49	Other combination Collection	72	Mobile Home Authority
22	Sanitation	50	Bond Authority	79	Other Special Applications
23	Water or Sewer District				

Examples

In the following examples the jurisdiction FIPS Code may include a state assigned special jurisdiction code.

Example 1. Address Level

The seller is determining the tax rates for: 201 W Capitol Ave, Jefferson City, MO 65101-6809

Query the Boundary Database:

An address level query includes queries for the following:

- Record Type equal to “A” (address level)
- Transaction date falls within the Beginning Effective and Ending Effective Dates
- Each component of the address must be an exact match to that component in the table (may exclude the zip extension from the query)

To be a match at the “A” level, the address must match all address fields exactly as in the database. Exception, an address level query may exclude the zip extension field.

In this example the address is within the following “Address Range.”

NOTE: This is an abbreviated view of the data base row and does not contain all elements.

Record Type	Low Address Range	High Address Range	Odd/Even Range Indicator	Street Pre-Directional Abbr.	Street Name	Street Suffix Abbr	City Name	Zip Code	Plus 4	Zip Code Low	...	FIPS State	FIPS State Indicator	FIPS County	FIPS Place	Special District Code *	Jurisdiction Code
A	201	299	O	W	Capitol	Ave	Jefferson City	65101	6809			29	29	51	37000		37000-051-000

The address matched in this database returns the following FIPS Codes:

- FIPS State Code = 29
- FIPS State Indicator Code = 29
- FIPS County Code = 51
- FIPS Place Code = 37000
- Special District Code =
- Jurisdiction Code = 37000-051-000

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- Transaction date falls within the beginning effective and ending effective dates
- Each FIPS or state assigned code to determine the rate for that jurisdiction

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate Intrastate	General Tax Rate - Interstate	Food/Drug Tax Rate - Intrastate	Food/Drug Tax Rate Interstate	Begin Date	End Date
29	45	29	0.04225	0.04225	0.04225	0.04225	20130101	29991231
29	00	51	0.01375	0.01375	0.01375	0.01375	20070101	29991231
29	01	37000	0.02250	0.00000	0.02250	0.00000	19701001	29991231

The rates file returned the following rates:

- FIPS State Indicator Code 29: 0.04225
- FIPS County Code 51: 0.01375
- FIPS Place Code 37000: 0.02250
- Special District Code:

Example 2. 9-digit Zip Code Level Query

The seller is determining the tax rates for: 201 W Capitol Ave, Jefferson City, MO 65101-6809

Query the Boundary Database:

A query for a 9-digit zip code includes queries for the following:

- Record Type equal "4" to ensure only returns from the 9-digit section of the database are searched. If this is not used and the state maintains address level data, the query may return multiple records (from address and 9-digit zip record).
- Transactions date falls within the Beginning Effective and Ending Effective Dates
- Zip high/low range the 5-digit zip falls within
- Zip Extension high/low range the +4 falls within

The query for this address returns the following record:

NOTE: This is an abbreviated view of the data base row and does not contain all elements.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range		City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	Composite Ser Code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place	Special District Code
4	20220101	29991231						65101		65101			29	29	51	37000	AMBO0015

The 9-digit zip code (65101-6809) from this database returns:

- FIPS State Code: 29
- FIPS State Indicator Code: 29
- FIPS County Code: 51
- FIPS Place Code: 37000

- Special District Code: AMB00015

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- Transaction date falls within the beginning effective and ending effective dates
- Each FIPS or state assigned code to determine the rate for that jurisdiction

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate Intrastate	General Tax Rate - Interstate	Food/Drug Tax Rate - Intrastate	Food/Drug Tax Rate Interstate	Begin Date	End Date
29	45	29	0.04225	0.04225	0.04225	0.04225	20130101	29991231
29	00	189	0.03513	0.00000	0.03513	0.00000	20130101	29991231
29	01	13600	0.01000	0.00000	0.01000	0.00000	20050401	29991231
29	63	AMB00015	0.00500	0.00000	0.00500	0.00000	19790101	20291231

The rates file returned the following rates:

- FIPS State Indicator Code 29: 0.04225
- FIPS County Code 189: 0.03513
- FIPS Place Code 13600: 0.0100
- Special District Code AMB00015: 0.00500

Example 3. 5-digit Zip Code Level Query

The seller is determining the tax rates for: 201 W Capitol Ave, Jefferson City, MO 65101-6809

If no match was found at the Address or 9-digit zip code level. The database is queried at the 5-digit zip code level using zip code 65101.

Query the Boundary Database:

A query for a 5-digit zip code includes queries for the following:

- Record Type equal to "Z"
- Transactions date falls within the Beginning Effective and Ending Effective Dates
- Zip high/low range the 5-digit zip falls within

The database may return rows that look like either of the following:

NOTE: This is an abbreviated view of the data base row and does not contain all elements.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range		City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	Composite Ser Code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place	Special District Code
Z	20100101	29991231						65101		65101			29	29	51	37000	AMB00015

- FIPS State Code: 29
- FIPS State Indicator: 29
- FIPS County Code: 51
- FIPS Place Code 13600: 0.0100
- Special District Code AMB00015: 0.00500

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- Transaction date falls within the beginning effective and ending effective dates
- Each FIPS or state assigned code to determine the rate for that jurisdiction

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate Intrastate	General Tax Rate - Interstate	Food/Drug Tax Rate - Intrastate	Food/Drug Tax Rate Interstate	Begin Date	End Date
29	45	29	0.04225	0.04225	0.04225	0.04225	20130101	29991231
29	0	51	0.01375	0.01375	0.01375	0.01375	20070101	29991231
29	1	37000	0.02250	0.00000	0.02250	0.00000	19701001	29991231
29	63	AMB00015	0.00500	0.00000	0.00500	0.00000	19790101	29991231

The rates file returned the following rates:

- FIPS State Indicator Code 29: 0.04225
- FIPS County Code 189: 0.03513
- FIPS Place Code 13600: 0.0100
- Special District Code AMB00015: 0.00500

Using the DOR Jurisdiction and Total Rate Database and DOR Boundary Database

The rows in the DOR Jurisdiction and Total Rate Database and Boundary Database must check for the Record type based on an address, 9-digit zip code or 5-digit zip code search.

The Jurisdiction and Total Rate database has two (2) tax rates. The two state rates are for states that have a general sales tax rate and a special rate for food sales. The Department lists the general sales tax rate as well as the rate for food sales. The seller should use the rate that applies to the goods being purchased.

The rate database also provides a tax rate for in-state (intrastate) sales vs. out-of-state (interstate) sales. The in-state (intrastate) vs. out-of-state (interstate) rates are provided for states that allow a local tax on in-state sales but no local tax on sales originating out-of-state.

Examples

In the following examples the jurisdiction FIPS Code may include a state assigned special jurisdiction code.

Example 1. Address Level

The seller is determining the tax rates for: 201 W Capitol Ave, Jefferson City, MO 65101-6809

Query the Boundary Database:

An address level query includes queries for the following:

- Record Type equal to “A” (address level)
- Transaction date falls within the Beginning Effective and Ending Effective Dates
- Each component of the address must be an exact match to that component in the table (may exclude the zip extension from the query)

To be a match at the “A” level, the address must match all address fields exactly as in the database. Exception, an address level query may exclude the zip extension field.

In this example the address is within the following “Address Range.”

NOTE: This is an abbreviated view of the data base row and does not contain all elements.

Record Type	Low Address Range	High Address Range	Odd/Even Range Indicator	Street Pre-Directional Abbr.	Street Name	Street Suffix Abbr	City Name	Zip Code	Plus 4	Zip Code Low	...	FIPS State	FIPS State Indicator	FIPS County	FIPS Place	Special District Code *	Jurisdiction Code
A	201	299	O	W	Capitol	Ave	Jefferson City	65101	6809			29	29	51	37000		37000-051-000

The address matched in this database returns the following FIPS Codes:

- FIPS State Code = 29
- FIPS State Indicator Code = 29
- FIPS County Code = 051
- FIPS Place Code = 37000
- Special District Code =
- Jurisdiction Code = 37000-051-000

Query the DOR Jurisdiction and Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- The Jurisdiction code for the address

State FIPS	County FIPS	City FIPS	District Code 1	...	District Code 5	Jurisdiction Code	Sales TaxRate (0000)	Use TaxRate (0000)(0010)	Food Sales Tax (1001)	Food Use Tax (1001)(1011)
29	051	37000				37000-051-000	0.07850	0.056000	0.04850	0.02600

The rates file returned the following rates:

- Sales Tax Rate: 0.07850
- Use Tax Rate: 0.056000
- Food Sales Tax Rate: 0.04850
- Food Use Tax Rate: 0.02600

Example 2. 9-digit Zip Code Level Query

The seller is determining the tax rates for: 3500 State Road J, Fulton, MO 65251-3012

Query the Boundary Database:

A query for a 9-digit zip code includes queries for the following:

- Record Type equal "4" to ensure only returns from the 9-digit section of the database are searched. If this is not used and the state maintains address level data, the query may return multiple records (from address and 9-digit zip record).
- Transactions date falls within the Beginning Effective and Ending Effective Dates
- Zip high/low range the 5-digit zip falls within
- Zip Extension high/low range the +4 falls within

The query for this address returns the following record:

NOTE: This is an abbreviated view of the data base row and does not contain all elements.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	High Address Range	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	FIPS State	FIPS State Indicator	FIPS County	FIPS Place	Special District Code	Jurisdiction Code
4	20220101	29991231				65251	3012					29	29	027	37000	AMB00015	37000-027-000

The 9-digit zip code (65251-3012) from this database returns:

- FIPS State Code: 29
- FIPS State Indicator Code: 29
- FIPS County Code: 027
- FIPS Place Code: 37000
- Special District Code: AMB00015
- Jurisdiction Code: 37000-027-000

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- The Jurisdiction code for the 9-digit zip code

State FIPS	County FIPS	City FIPS	District Code 1	...	District Code 5	Jurisdiction Code	Sales TaxRate (0000)	Use TaxRate (0000)(0010)	Food Sales Tax (1001)	Food Use Tax (1001)(1011)
29	027	37000				37000-027-000	0.08975	0.06225	0.05975	0.03225

The Total rates file returned the following rates:

- Sales Tax Rate: 0.08975
- Use Tax Rate: 0.06225
- Food Sales Tax Rate: 0.05975
- Food Use Tax Rate: 0.03225

Example 3. 5-digit Zip Code Level Query

The seller is determining the tax rates for: 3500 State Road J, Fulton, MO 65251-3012

If no match was found at the Address or 9-digit zip code level. The database is queried at the 5-digit zip code level using zip code 65101.

Query the Boundary Database:

A query for a 5-digit zip code includes queries for the following:

- Record Type equal to "Z"
- Transactions date falls within the Beginning Effective and Ending Effective Dates
- Zip high/low range the 5-digit zip falls within

The database may return rows that look like either of the following:

NOTE: This is an abbreviated view of the data base row and does not contain all elements.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	High Address Range	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	FIPS State	FIPS State Indicator	FIPS County	FIPS Place	Special District Code	Jurisdiction Code
Z	20220101	29991231				65251						29	29	027	37000	AMB0015	37000-027-000

The 5-digit zip code (652515) from this database returns:

- FIPS State Code: 29
- FIPS State Indicator Code: 29
- FIPS County Code: 027
- FIPS Place Code: 37000
- Special District Code: AMB00015
- Jurisdiction Code: 37000-027-000

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- The Jurisdiction code for the 5-digit zip code

State FIPS	County FIPS	City FIPS	District Code 1	...	District Code 5	Jurisdiction Code	Sales TaxRate (0000)	Use TaxRate (0000)(0010)	Food Sales Tax (1001)	Food Use Tax (1001)(1011)
29	027	37000				37000-027-000	0.08975	0.06225	0.05975	0.03225

The Total rates file returned the following rates:

- Sales Tax Rate: 0.08975
- Use Tax Rate: 0.06225
- Food Sales Tax Rate: 0.05975
- Food Use Tax Rate: 0.03225

Using the Jurisdiction Code to File a Sales or Vendor’s Use Tax Return

A jurisdiction code is a unique code, encompassing a city, county, and any applicable districts.

For example, a location in Fulton, Callaway County that is also located in the Callaway County Ambulance District, would display the below code structure:

Business Location	Jurisdiction Code	Item Code	Site Code
3500 State Road J Fulton	37000-027-000	0000	0001
3500 State Road J Fulton	37000-027-000	1001	0001

The Jurisdiction code will be entered on the return page 2 as see below.

Close	Business Location (Street Address and City)	Jurisdiction Code (City, County, and District)	Item Code	Site Code	Gross Receipts	Adjustments (Indicate + or -)	Taxable Sales	Tax Rate (Do not include % symbol)	Amount of Tax
	3500 State Road J Fulton	3 7 0 0 0 - 0 2 7 - 0 0 0			1,000.	0.	1,000.	6.2250	62.25

For questions regarding the databases, please email Laci.Haymart@dor.mo.gov