Form **163**

Missouri Department of Revenue
Sales Tax Protest Payment Affidavit

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

Case Number (if applicable)

Business

Owner's Name		Business Name	
Mailing Address		City	
State	Zip Code	Phone Number (__ __ __) __ __ __ - __ __ __ __	Department Use Only PPRE FPRE

This form is to be used for filing a sales tax protest payment in compliance with **Section 144.700, RSMo**. Use this form in conjunction with the Nonprotested Sales Tax Payment Report (**Form 2039**) when filing a partial protest payment and use by itself when filing a fully protested payment.

Protested Payment(s)

Business Location	Tax Type	Gross Receipts	Adjustments Indicate + or –)	Taxable Sales	Tax Rate **(%)**	Amount of Tax
City:	State		-		3%	
	Conservation		-		1/8%	
Location Code:	Education		-		1%	
	Parks and Soil		-		1/10%	
City: __ __ __ __ __			-			
County: __ __ __			-			
Site: __ __ __ __			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
	Enter total amount of tax from Schedule A (Page 3)					
	Enter Total Amount Of Tax					1.

Final Return: If this is your final return, enter the close date below and select the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within 15 days of the sale or closing.

Date Business Closed (MM/DD/YYYY) __ __ /__ __ /__ __ __ __

❒ Leased Business ❒ Out of Business ❒ Sold Business

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.

Subtract: 2% of Line 1 only if paid by due date	2. –
Total amount of tax due: (Line 1 minus Line 2)	3. =
Add: Interest for late payment (See Instructions)	4. +
Add: Additions to Tax (5% per month late of Line 3, maximum 25%)	5. +
Remit single check for this amount: (Add Lines 3, 4, 5)	6. =
Department Use Only	

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Reasons for Protest

Note: Sales Tax Regulation **12 CSR 10-3.552** or Section 144.700, RSMo, must be complied with or the protest payment will be deposited to General Revenue.

Notary

Embosser or black ink rubber stamp seal	Subscribed and sworn before me, this day of year		
	State	County (or City of St. Louis)	My Commission Expires
	Notary Public Signature		
	Notary Public Name (Typed or Printed)		

Department Use Only

Disposition	Reason	Date __ __ /__ __ /__ __ __ __

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.

Taxpayer or Authorized Agent's Signature	Title	Date (MM/DD/YYYY) __ __ /__ __ /__ __ __ __
Printed Name	Tax Period (MM/DD/YYYY) though (MM/DD/YYYY) __ __ /__ __ /__ __ __ __ through __ __ /__ __ /__ __ __ __	

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

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

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Schedule(s) A

This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments.
To complete Schedule A, refer to instructions on page 3.

Business Location	Tax Type	Gross Receipts	Adjustments Indicate + or –)	Taxable Sales	Tax Rate (%)	Amount of Tax
City:	State		-		3%	
	Conservation		-		1/8%	
Location Code:	Education		-		1%	
	Parks and Soil		-		1/10%	
City: __ __ __ __ __			-			
County: __ __ __			-			
Site: __ __ __ __			-			
			-			
Reset This Section Only			-			
			-			
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			-			
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			-			

Business Location	Tax Type	Gross Receipts	Adjustments Indicate + or –)	Taxable Sales	Tax Rate (%)	Amount of Tax
City:	State		-		3%	
	Conservation		-		1/8%	
Location Code:	Education		-		1%	
	Parks and Soil		-		1/10%	
City: __ __ __ __ __			-			
County: __ __ __			-			
Site: __ __ __ __			-			
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Reset This Section Only			-			
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			-			
			-			

Business Location	Tax Type	Gross Receipts	Adjustments Indicate + or –)	Taxable Sales	Tax Rate (%)	Amount of Tax
City:	State		-		3%	
	Conservation		-		1/8%	
Location Code:	Education		-		1%	
	Parks and Soil		-		1/10%	
City: __ __ __ __ __			-			
County: __ __ __			-			
Site: __ __ __ __			-			
			-			
Reset This Section Only			-			
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			-			
	Enter total amount of tax					
	Enter total amount on page 1					

Instructions

Business Identification: Enter Missouri Tax Identification Number, reporting period, owner's name, business name, and mailing address.

Business Location: Enter the address and code of each business location for which you are reporting a protest payment.

Tax Type: Listed in this column are the sales taxes administered by the Department. It is your responsibility to know which taxes you are liable for at each business location. Enter each city and county tax type which is being protested.

Gross Receipts: Enter protested amount of 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 sales tax rates are preprinted in this column. If you are protesting a city or county tax payment, enter the local sales tax rate for each city or county tax type.

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

Total from Schedule A: Enter total amount of tax from Schedule A.

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 — Follow instructions shown on front of form.

Line 4 — Interest For Late Payment: If tax is not paid by the due date, multiply Line 3 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. You can access the annual percentage rate on our website at **http://dor.mo.gov/intrates.php.**

Lines 5 and 6 — Follow instructions shown on front of form.