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Form **2041**

Missouri Department of Revenue
Use Tax Protest 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 ❒ Consumer's Use Tax ❒ Vendor's Use Tax		PPRE FPRE	
Owner's Name	Business Name		
Mailing Address	City	State	Zip Code
E-mail Address	Phone Number (__ __ __) __ __ __ - __ __ __ __		

This form is to be used for filing a use tax protest payment in compliance with **Section 144.700, RSMo**.

Protested Amount(s)

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%	
			-			
			-			
			-			
			-			
			-			

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Vendor's Use Totals	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%	

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Consumer's Use Totals	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 select 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.

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

❒ Out of Business ❒ Sold Business ❒ Leased Business

Total use tax due: (add Lines 3 and 4).....	5. =
Add: Interest for late payment (see instructions).....	6. +
Add: Additions to tax (5% per month late of Line 5, maximum 25%).....	7. +
Subtract: Approved credit (attach credit memorandum).....	8. –
Remit single check for this amount:.....	9. =

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Reason for Protest

Section 144.700, RSMo, must be complied with or the protest payment will be deposited to General Revenue.

Notary Information

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 (MM/DD/YYYY) __ __/__ __/__ __ __ __
	Notary Public Signature		
	Notary Public Name (Typed or Printed)		

Department Use Only

Disposition	Reason	Date (MM/DD/YYYY)
		__ __/__ __/__ __ __ __

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.

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

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 Report is insufficient to report all protest payments.
To complete Schedule A, refer to instructions on page 4.

Business Location	Tax Type	Gross Receipts	Adjustments Indicate + or –)	Taxable Sales	Tax Rate **(%)**	Amount of Tax
	State		-		3%	
	Conservation		-		1/8%	
	Education		-		1%	
	Parks and Soil		-		1/10%	
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Business Location	Tax Type	Gross Receipts	Adjustments Indicate + or –)	Taxable Sales	Tax Rate **(%)**	Amount of Tax
	State		-		3%	
	Conservation		-		1/8%	
	Education		-		1%	
	Parks and Soil		-		1/10%	
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Business Location	Tax Type	Gross Receipts	Adjustments Indicate + or –)	Taxable Sales	Tax Rate **(%)**	Amount of Tax
	State		-		3%	
	Conservation		-		1/8%	
	Education		-		1%	
	Parks and Soil		-		1/10%	
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	Enter total amount of tax					
	Enter total amount on page 1					

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Instructions

Business Location: Enter the address of each business location for which you are reporting a protest payment. 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 being protested. It is your responsibility to know which taxes you are liable for at each business location.

Vendor's Use Tax

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 tax rates are preprinted in this column. If you are protesting a city or county tax payment, 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 $2,000 in a calendar year.

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

Tax Rate: The state, conservation, education, and parks and soil tax rates are preprinted in this column. If you are protesting a city or county tax payment, 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/intrates.php.**

Lines 7 and 8 — Follow instructions shown on front of form.