MISSOURI DEPARTMENT OF REVENUE
2012 INDIVIDUAL CONSUMER'S USE TAX RETURN

FORM **4340** REV. (02-2013)	TAX PERIOD Jan. – Dec. 12 (201212)	DUE DATE 04/15/2013	1. MISSOURI TAX ID NUMBER (LEAVE BLANK IF YOU DO NOT HAVE ONE) __ __ __ __ __ __ __ __

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				
			☐ Yes				

15. PROVIDE A DESCRIPTION OF PURCHASES YOU MADE	TOTAL TAXABLE PURCHASES	10.	TOTAL TAX DUE	11.

16. ONE TIME PURCHASE ☐
I EXPECT TO MAKE FUTURE TAXABLE PURCHASES. ☐ (SEE INSTRUCTIONS)

	INTEREST FOR LATE PAYMENT	12.

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.

	ADDITIONS TO TAX	13.

17. SIGNATURE(S)

	PAY THIS AMOUNT (U.S. funds only)	14.

DAYTIME TELEPHONE (__ __ __) __ __ __ - __ __ __ __

DATE(MMDDYYYY) __ __ / __ __ / __ __ __ __

DOR ONLY

MAKE CHECK PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840. **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.

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX 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.

Individual Consumer's Use Tax Return (Form 4340)
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 web site for additional information: **http://dor.mo.gov/personal/consumer**.

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 cancelled checks. Examples are purchases you made from the Internet, catalogues, 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 in which you made purchases subject to Missouri consumer's use tax. Typically, this is your home address.
5. Check the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the city and county code for your address. These codes can be found at **http://dor.mo.gov/business/sales/rates**.
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 **http://dor.mo.gov/business/sales/rates**. 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 the tax rate is calculated based on where the aircraft is hangared.
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 web site **http://dor.mo.gov/calculators/interest/** to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5% per month of total tax due, not to exceed 25%. Refer to the Department's web site at **http://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. Check one of the blanks. If you indicate one time purchase, you will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department unless you have ongoing purchases.
   If you expect to make future taxable purchases, the Department will issue a Missouri Tax ID number and request you complete a Missouri Tax Registration Application (Form 2643). Following the registration process you will receive a preprinted Consumer's Use Tax Return (Form 53-C) to complete each year by April 15, unless you indicate a different filing frequency on your registration application.
17. Sign, date, and enter your daytime telephone number.

Do not send cash. You may not use your individual income tax refund to pay your use tax liability.

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

MAIL TO: Missouri Department of Revenue
PO Box 840
Jefferson City MO 65105-0840

If you require additional information regarding consumer's use tax, please e-mail salesuse@dor.mo.gov or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

The use tax rates may be found on the internet at http://dor.mo.gov/business/sales/rates/2012/. Use the "USE RATE" column to ensure correct rates.

(REV. 02-2013)