MISSOURI DEPARTMENT OF REVENUE
PO BOX 840
JEFFERSON CITY, MO 65105-0840

MISSOURI DEPARTMENT OF REVENUE

VENDOR'S AND CONSUMER'S USE TAX

DETAILED INSTRUCTIONS AND INFORMATION BOOK

You Can File Your Return Electronically by Accessing http://dor.mo.gov/online.php

Visit our website at **http://dor.mo.gov/business/payonline.php** for more information. E-filing provides a fast and secure way for you to transmit your return and any applicable payment to the Department of Revenue. All transactions provide a confirmation number verifying that the Department received the transaction. E-filing also eliminates the need to physically mail your return and payment.

Speech and Hearing Impaired Contact - **TTY 1-800-735-2966**

Website - **http://dor.mo.gov**

Taxability and Exemption Questions - **salesuse@dor.mo.gov**

Changes to Your Business Account - **businesstaxregister@dor.mo.gov**

Table of Contents

Topic **Page Number**

1. What is Use Tax? 1
2. Reporting Use Tax 1
3. Zero Returns 1
4. Amended Returns 1
5. Filing Frequency 2
6. Detailed Instructions for Reporting Vendor's Use Tax ..... 3 - 5
7. Detailed Instructions for Reporting Consumer's Use Tax ..... 6 - 8
8. Payment Options 8
9. Records to be Retained 9

What is Use Tax?

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225%. Cities and counties may impose an additional local use tax. The amount of use tax due on a transaction depends on the combined (local and state) use tax rate in effect at the Missouri location where the tangible personal property is stored, used or consumed. Local use taxes are distributed in the same manner as local sales taxes.

Unlike sales tax, which requires a sale at retail in Missouri, use tax is imposed directly upon the person that stores, uses, or consumes tangible personal property in Missouri. Use tax does not apply if the purchase is from a Missouri retailer and subject to Missouri sales tax.

Reporting Use Tax

Vendor's Use Tax - Unlike sales tax, which requires a retail sale in Missouri, use tax is imposed directly upon the person that stores, uses, or consumes tangible personal property in Missouri. Out of state vendors that have nexus or a "direct connection" with Missouri and make sales of tangible personal property that is stored, used or consumed in Missouri are required to register to collect and remit use tax on their Missouri gross receipts. To register, a Missouri Tax Registration Application (**Form 2643**), should be completed and submitted or register online at **http://dor.mo.gov/online.htm**.

The Department sends preprinted returns to the business upon registration of vendor's use tax. If you have misplaced your preprinted return, a **Form 53-V** can be downloaded and printed from our website at **http://dor.mo.gov/forms** or you may call our Forms Request Line at (800) 877-6881.

Consumer's Use Tax - If a seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. The purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed two thousand dollars in a calendar year. A seller that is not engaged in business is not required to collect Missouri tax, but the purchaser is responsible for remitting use tax to on their purchase.

The purchaser must register with the Department by completing and submitting a Form 2643.

The Department sends preprinted returns to the business upon registration of consumer's use tax. If you have misplaced your preprinted return, a **Form 53-C** can be downloaded and printed from our website at **http://dor.mo.gov/forms** or you may call our Forms Request Line at (800) 877-6881.

Zero Returns

Every business registered for use tax is required to file a return even if no sales or purchases were made during the period covered by the return.

You can submit your zero return by mail to Missouri Department of Revenue, Taxation Division, P.O. Box 840 Jefferson City, MO 65105-0840.

A zero return can also be submitted online at **http://dor.mo.gov/online.php**.

Failure to file a return for each period may result in estimated assessments, revocation of your license and lien(s) filed against your property.

Amended Returns

A special form is not needed to file an amended return. A copy of the original form may be used or a blank return. Indicate amended by checking the box marked amended return and write the words "**AMENDED RETURN**" in bold on the top of the return.

Negative use tax returns cannot be filed. When the credits allowed are greater than the tax collected, an amended return must be filed for the period in which the sales or purchases were originally filed.

Below are a few examples of when an amended return is required:

- The incorrect amounts were filed on the original return and you need to make corrections.
- You received an exemption certificate after the return was filed and need to adjust the original return.
- The wrong type of return was filed. Originally reported as sales tax and should have been reported as use tax.

Filing Frequency and Due Dates

Missouri Statute determines your proper filing frequency. Vendor's use tax filing frequency is based on your Missouri use tax liability.

The filing frequency is determined as follows:

Monthly (Over $500 a month), returns are due on or by the 20th of the following month, except on quarter ending months. For example, your monthly March return is due on or before April 30.

Quarterly ($500 or less a month), returns are due on or before the last day of the month following the end of the quarter. For example, your return for the January through March period would be due on or before April 30.

Annual (less than $100 a quarter), **vendor's use tax returns** are due on or before January 31 of the next year.

Annual Consumer's Use Individual and Business Consumer's Use Tax Returns are due on or before April 15 of the following year.

Current year due dates can be found online **here**.

When the due date falls on a Saturday, Sunday or state of Missouri holiday, the return is due the next business day. Download a copy of our current tax year calendar by clicking on the word "here" or by entering **http://dor.mo.gov/taxcalendar** in your web browser**.**

Detailed Instructions For Vendor's Use Tax Return

Form **53-V**

Missouri Department of Revenue
Vendor's Use Tax Return

Select one if: ❒ Amended Return ❒ Additional Return

A

Missouri Tax Identification Number	Federal Employer Identification Number

Owner Name	Business Name	Reporting Period

Mailing Address A	City	State	Zip Code

Business Phone Number	Due Date	E-mail Address
(___ ___ ___)___ ___ ___-___ ___ ___ ___	___ ___/___ ___/___ ___ ___ ___	

Address Correction: ❒ Mailing Address **B**

Department Use Only

This return must be filed for the reporting period indicated even if you have no taxable purchases to report.

Business Location	Code	Gross Receipts	Adjustments (Indicate + or -)	Taxable Sales	Rate (%)	Amount of Tax
C	D	E	F	G	H	I

A **Business Identification Area:** Please use the return which has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, enter the correct information in the spaces provided.

B **Address Correction:** Check the box if you are correcting your mailing address. Enter the correct address in the business identification area.

C **Business Location:** Enter the location in which you make sales subject to vendor's use tax. The first line must be for sales to Missouri locations that have not imposed a local use tax and should be designated as State Only at a rate of 4.225%. If you have a physical location in Missouri in which you make sales to Missouri purchasers, these sales should not be reported as vendor's use tax, but as sales tax.

If you receive a pre-printed form the first page of Form 53-V lists up to 13 locations, including the line designated as either State Only or sales with No Local Use at a rate of 4.225%. If you have more than 13 locations into which you make Missouri Sales, they will be listed on additional pages titled "Vendor's Use Tax Return – Registered Locations. If you make sales to a Missouri location not listed on your return, add them to the return. A Sales or Use Tax Bond may be required for additional vendor's use tax locations added to your account. **DO NOT add locations that are taxed at 4.225 as they should all be reported as one location.**

You can also add or close a business location by completing a Registration Change Request (**Form 126**), contact a customer service representative at (573) 751-5860, or e-mail **businesstaxregister@dor.mo.gov**.

D **Code:** This code is the combination of the city code, county code and a site code for each registered location in which you make sales subject to vendor's use tax. These codes are used for distribution of tax to the particular city, county, or district. If you are filing a preprinted return furnished by the Department, the codes are already printed in this column. If completing a non-preprinted return, enter the city, county and site code for each location you are reporting. The city and county codes are located on the rate chart provided at **http://dor.mo.gov/tax/business/sales/rates/.**

E **Gross Receipts:** Enter gross receipts from all sales of property shipped from out-of-state into Missouri that were made during the period for each reporting location. If none, enter "0" (zero).

F **Adjustments:** Make authorized adjustments for each location for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

G **Taxable Sales:** Enter the amount of taxable sales for each reporting location. To determine this amount, use the following formula:

Gross receipts (+) or (-) Adjustments must equal taxable sales

H **Rate:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local option use tax for this "reporting location". Tax rates include the applicable local use tax rate. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the location. Vendors are responsible for collecting the correct local tax (where applicable) based on where the Missouri purchaser stores, uses or consumes the tangible personal property. If you do not know the correct tax rate, visit **http://dor.mo.gov/tax/business/sales/rates/** or contact the Department of Revenue, Taxation Division at (573) 751-2836.

Certain community improvement districts also impose a local use tax and can be found on our website. If reporting Community Improvement Districts an address must be supplied to verify it is within the district.

I **Amount of Tax:** Multiply the taxable sales of each location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each reporting location. Compute totals for each column on each page of the return.

Example:

Business Location	Code	Gross Receipts	Adjustments (INDICATE + OR -)	Taxable Sales	Rate (%)	Amount of Tax
Excelsior Springs	23086 047 0001	$2,500.00	-$500.00	$2,000.00	7.600	$152.00

23086- Represents the city, which in this example is Excelsior Springs.

047- Represents the county, which in this example is Clay County.

0001- This stands for the first location registered.

Sales

Page 1 Totals	J	J	J		J
Page -- Totals	K	K	K		K
Totals (All Pages)	L	L	L		1. L

Check our website at **http://dor.mo.gov/business/sales/rates/** for the correct tax rate. If the rate is more than 4.225%, local tax applies and you must add that higher rate to your return.

Final Return: If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final use tax return within fifteen (15) days of the sale or closing.

Date Business Closed: ___ ___ / ___ ___ / ___ ___ ___ ___

❒ Out of Business ❒ Sold Business ❒ Leasing 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% timely payment allowance (if applicable)	2. - M
Total vendor's use tax due	3. = N
Add: interest for late payment (See Line 4 of Instructions)	4. + O
Add: additions to tax	5. + P
Subtract: approved credit	6. - Q
Pay this amount (U.S. Funds Only)..... ▶	7. = R
Department Use Only ▶	

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)
S		__ __ /__ __ /__ __ __ __
Printed Name	Tax Period (MM/DD/YYYY) though (MM/DD/YYYY) __ __ /__ __ /__ __ __ __ through __ __ /__ __ /__ __ __ __	

Form 53-V (Revised 06-2014)

J **Vendor's Totals (Page 1)**: Enter total gross receipts, adjustments, taxable sales and vendor's use tax due for Page 1.

K **Vendor's Totals (Additional Pages):** Enter total gross receipts, adjustments, taxable sales and vendor's use tax due for additional pages (if applicable).

L **Line 1 - Vendor's Total (All Pages):** Enter total gross receipts, adjustments, taxable sales and vendor's use tax due for all pages.

M **Line 2 - Timely Payment Allowance:** If you file your return and payment by the required due date, enter two percent (2%) of the amount shown on Line 1. If not paid by the due date or Line 1 is "zero", leave blank.

N **Line 3 - Total Vendor's Use Tax Due:** Enter total use tax due (Line 1 – Line 2). Example: $500.00 - $10.00 = $490.00 tax due.

O **Line 4 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 3 by the daily interest rate. Then multiply this amount by the number of days late. Your use tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

Note: Number days late is counted from due date to postmark date.

The following example is based on an annual interest rate of 4% and a daily rate of .0001096.

Example: Line 7 is $480:

(A) $480 X .0001096 = .05261

(B) .05261 X 20 days late = 1.05

$1.05 is the interest for late payment

Access **http://dor.mo.gov/calculators/interest/** to help you calculate the appropriate interest.

P **Line 5 - Additions to Tax:** For failure to pay use tax on or before the due date, 5 percent of line 3. For failure to file use tax on or before the due date, 5 percent of Line 3 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent)

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due May 20, but is filed (postmarked) June 10

Line 3 is $500.00

$500.00 x 5% = $25.00

$25.00 is the additions to tax.

Access **http://dor.mo.gov/calculators/interest/** to help you calculate the appropriate additions.

Q **Line 6 - Approved Credit:** Enter on Line 6 any approved use tax credit for which the Director of Revenue issued you an approved credit. **Note: The Director may apply the approved credit amount toward a delinquency at any time without prior notice.**

You can also access the Department's website to determine if an overpayment exists on your Missouri tax account by going to **http://dor.mo.gov/business/creditinquiry/**. You will need your Missouri Tax I.D. Number and PIN.

R **Line 7 - Pay this Amount**: Enter total amount due (Line 3 + Line 4 + line 5 – Line 6). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. Visit **http://dor.mo.gov/business/payonline.php** to pay electronically.

S **Sign and Date Return:** Taxpayer or authorized agent must sign the return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

Sale

Page 1 Totals					
Page -- Totals					
Totals (All Pages)					1.

Check our website at **http://dor.mo.gov/business/sales/rates/** for the correct tax rate. If the rate is more than 4.225%, local tax applies and you must add that higher rate to your return.

Final Return: If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final use tax return within fifteen (15) days of the sale or closing.

Date Business Closed: ___ ___ / ___ ___ / ___ ___ ___ ___

❒ Out of Business ❒ Sold Business ❒ Leasing 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% timely payment allowance (if applicable)	2. -	
Total vendor's use tax due	3. =	
Add: interest for late payment (See Line 4 of Instructions)	4. +	
Add: additions to tax	5. +	**P**
Subtract: approved credit	6. -	**Q**
Pay this amount (U.S. Funds Only)..... ▶	7. =	**R**
Department Use Only ▶		

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 **S**	Title	Date (MM/DD/YYYY) __ __ /__ __ /__ __ __ __
Printed Name	Tax Period (MM/DD/YYYY) though (MM/DD/YYYY) __ __ /__ __ /__ __ __ __ through __ __ /__ __ /__ __ __ __	

Form 53-V (Revised 06-2014)

Detailed Instructions For Consumer's Use Tax Return

Form **53-C** Missouri Department of Revenue
Consumer's Use Tax Return RETE

Select one if: ❒ Amended Return ❒ Additional Return

Missouri Tax Identification Number	Federal Employer Identification Number (FEIN)

Owner Name	Business Name	Reporting Period

Mailing Address	City	State	Zip Code

Business Phone Number	Due Date	Office Use Only
(___ ___ ___)___ ___ ___-___ ___ ___ ___	___ ___ / ___ ___ / ___ ___ ___ ___	

Address Correction: ❒ Mailing Address ❒ Reporting Location **B**

C This return must be filed for the reporting period indicated even if you have no taxable purchases to report.
❒ I do not have cumulative taxable purchases totaling more than $2,000 this calendar year and do not owe consumer's use tax at this time.

Business Location	Code	Amount of Taxable Purchases	Rate (%)	Amount of Tax
D	**E**	**F**	**G**	**H**

A **Business Identification Area:** Please use the return which has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, enter the correct information in the spaces provided.

B **Address Correction:** Check the appropriate box for the address you are correcting. If mailing address is checked, enter the correct address in the business identification area. If the reporting location is checked, enter the correct address for the reporting location(s) being corrected in the BUSINESS LOCATION column. If mailing address and business address are the same, please correct both.

C **Cumulative Taxable Purchases:** If you do not have $2,000 in cumulative taxable purchases, indicate this in the box located at the top of the front page.

D **Business Location:** Enter the location in which you make purchases subject to consumer's use tax. If you are filing a preprinted return furnished by the Department, the codes are already printed in this column. If completing a non-preprinted return, enter the city, county and site code for each location you are reporting. The city and county codes are located on the rate chart provided at **http://dor.mo.gov/tax/business/sales/rates/.**

You can also add or close a business location by completing a Registration Change Request (**Form 126**), contact a customer service representative at (573) 751-5860, or e-mail **businesstaxregister@dor.mo.gov.**

E **Code:** This code is the combination of the city code, county code and a site code for your location(s). These codes are used for distribution of tax to the particular city, county or district. If you are filing a preprinted return furnished by the Department, the codes are already printed in this column. If completing a non-preprinted return, enter the city, county and site code for each location you are reporting. The city and county codes are located on the rate chart provided at **http://dor.mo.gov/tax/business/sales/rates/.**

F **Taxable Purchases:** Once you have made cumulative taxable purchases of $2,000 or more during the calendar year subject to consumer's use tax, you must remit consumer's use tax on all of your purchases, including the first $2,000. Enter your taxable purchases for each location.

G **Rate:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local option use tax for this "reporting location". Tax rates include the applicable local use tax rate.

If you do not know the correct tax rate, visit **http://dor.mo.gov/tax/business/sales/rates/** or contact the Department of Revenue, Taxation Division at (573) 751-2836. Certain community improvement districts also impose a local use tax and can be found on our website. If reporting community improvement districts an address must be supplied to verify it is within the district.

H **Amount of Tax:** Multiply the taxable purchases times the rate to arrive at the Amount of Tax for each location. Compute totals for each column on each page of the return.

Example:

Business Location	Code	Taxable Purchases	Rate (%)	Amount of Tax
Excelsior Springs	23086 047 0001	$2,100.00	7.600	$159.60

23086- Represents the city, which in this example is Excelsior Springs.
047- Represents the county, which in this example is Clay County.
0001- This stands for the first location registered.

Ta

Page 1 Totals	I			I
Page -- Totals	J			J
Totals (All Pages)	K		1.	K

Instructions are updated annually and are provided on our website at **dor.mo.gov/forms/**.

Final Return: If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final use tax return within fifteen (15) days of the sale or closing.

Date Business Closed: ___ ___ / ___ ___ / ___ ___ ___ ___

❒ Out of Business ❒ Sold Business ❒ Leased Business

Add: Interest for late payments (See Line 2 of Instructions)	2. +	L
Add: Additions to tax	3. +	M
Subtract: Approved Credit	4. -	N
Pay this amount (U.S.Funds only) ..... ▶	5.	O
Office Use Only ▶		

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.

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

Mail to: Taxation Division Phone: (573) 751-2836 Form 53-C (Revised 06-2014)

I **Consumer's Totals (Page 1):** Enter total taxable purchases and consumer's use tax due for Page 1.

J **Consumer's Total (Additional Pages):** Enter total taxable purchases and consumer's use tax for additional pages (if applicable).

K **Line 1 - Consumer's Total (All Pages):** Enter total taxable purchases and consumer's use tax for all pages.

L **Line 2 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 1 by the daily interest rate. Then multiply this amount by the number of days late. Your use tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

Note: Number days late is counted from due date to postmark date.

The following example is based on an annual interest rate of 4% and a daily rate of .0001096.

Example: Line 7 is $480:

(A) $480 X .0001096 = .05261

(B) .05261 X 20 days late = 1.05

$1.05 is the interest for late payment

Access **http://dor.mo.gov/calculators/interest/** to help you calculate the appropriate interest.

M **Line 3 - Additions to Tax:** For failure to pay use tax on or before the due date, 5 percent of line 1. For failure to file use tax on or before the due date, 5 percent of Line 1 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent) Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due May 20, but is filed (postmarked) June 10

Line 1 is $500.00

$500.00 x 5% = $25.00

$25.00 is the additions to tax.

Access **http://dor.mo.gov/calculators/interest/** to help you calculate the appropriate additions.

N **Line 4 - Approved Credit:** Enter on Line 4 any approved use tax credit for which the Director of Revenue issued you an approved credit. **Note: The Director may apply the approved credit amount toward a delinquency at any time without prior notice.**

You can also access the Department's website to determine if an overpayment exists on your Missouri tax account by going to **http://dor.mo.gov/business/creditinquiry/**. You will need your Missouri Tax I.D. Number and PIN.

O **Line 5 - Pay this Amount:** Enter total amount due (Line 1 + Line 2 + line 3 - Line 4). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. Visit **http://dor.mo.gov/business/payonline.php** to pay electronically.

P **Sign and Date Return:** Taxpayer or authorized agent must sign the return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

Payment Options

You have several options to pay your taxes. You can pay by check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. **Your completed return and payment should be mailed to Missouri Department of Revenue, Taxation Division, P.O. Box 840, Jefferson City, MO 65105-0840.**

You can also pay online using the online options below.

Electronic Bank Draft (E-Check) - By entering your bank routing number, checking account number, and your next check number, you can pay online. There will be a minimal handling fee per filing period or transaction to use this service.

Credit Card - This payment system accepts MasterCard, Discover, Visa, and American Express. The convenience fees listed below will be charged to your account for processing the credit card payment.

Amount of Tax Paid Convenience Fee

Tax Paid	Convenience Fee
$0.00 – $50.00	$1.25
$50.01 – $75.00	$1.75
$75.01 – $100.00	$2.15
$100.01 or more	2.15%

*Rates are subject to change. Please check the website at **http://dor.mo.gov/business/payonline.php** for current rates.

Note: The handling or convenience fees included in these transactions are being paid to the third party vendor, JetPay, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's website and connecting to the website of JetPay. The website of JetPay, is a secure and confidential website.

To pay online, please visit: http://dor.mo.gov/business/payonline.php.

TXP Bank Project (TXP) - TXP offers another option for making your tax payments. It allows you to provide payment information to your bank. The bank, in turn, converts the information into a CCD+ format that allows it to transfer your payment information along with your authorized ACH credit to the Department. The option is available to any Missouri taxpayer remitting use tax. If you make your payment electronically, please remember you must still submit your return to the Department.

By utilizing TXP Bank Project for your tax payment, you eliminate the possibility of postal delays and possible late payment fees; and the cost and time to generate and sign checks. The Department saves processing and data entry costs associated with paper remittance. If you have questions about tax TXP Bank Project, please contact the Department by e-mail at **elecfile@dor.mo.gov**, call (573) 751-8150, or write to Missouri Department of Revenue, P.O. Box 543, Jefferson City, Missouri 65105-0543.

Records to be Retained

The following records should be retained for at least three years (**Section 144.320 RSMo**):

- Copies of Missouri sales and use tax returns including any worksheets.
- Sales journals, general ledgers, or any and all other source documents used to complete the sales and use tax return.
- Missouri sales invoices.
- Exemption certificates, exemption letters, or other proof of exemption for all sales claimed exempt from Missouri sales or use tax.
- Purchase invoices and especially those for fixed assets purchased by taxpayer.
- Detailed depreciation schedule or fixed asset listing.
- Check register, purchases journal, or disbursement journal.
- Chart of accounts and customer lists.