Detailed Instructions For Department Vendor's Use Tax Return Form 53-V

A Business Identification: The Missouri Tax Identification Number, owner's name, business name, mailing address, reporting period, and telephone number are preprinted at the top of the return. Correct any wrong information and add any information that is missing.

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: This page lists up to eleven registered locations in which you have a history of making sales. The first location is for sales to Missouri locations that have not imposed a local use tax and is designated as either Sales No Local or State Only with a rate of 4.225% in the rate column.

If you make sales in locations not listed on the first page, they will be listed on the pages titled "Vendor's Use Tax Return--Registered Locations". If you make sales to a Missouri city or county that imposes a local option use tax not listed on your return, add the location and code in the applicable boxes. Additional instructions can be found in Sections DD and EE.

D Code: This code is the combi nation of the city code, county code and a site code for each location into which you make sales subject to vendor's use tax. The codes are already preprinted in this column.

E Gross Receipts: Enter the gross receipts from all sales of tangible personal 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 business location for which you are reporting sales. Indicate "+" or "–" for the total adjustment claimed.

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.

Form **53-V** Missouri Department of Revenue **Vendor's Use Tax Return** RETE

Select one if: ❒ Amended Return ❒ Additional Return

Missouri Tax Identification Number	Federal Employer Identification Number
1 2 3 4 5 6 7 8	9 8 7 6 5 4 3 2 1

Owner Name	Business Name	Reporting Period
VENDORS USE TAX	VENDORS USE TAX	

Mailing Address	City	State	Zip Code
123 MAIN ST **A**	ANYTOWN	MO	12345-5689

Business Phone Number	Due Date	E-mail Address
(1 2 3) 1 2 3 - 1 2 3 4	0 5 / 2 0 / 2 0 1 4	

Address Correction: ❒ Mailing Address **B**

Department Use Only

Sales Information

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

C Business Location	**D** Code	Gross Receipts	Adjustments (Indicate + or -)	Taxable Sales	Rate (%)	Amount of Tax
SALES NO LOCAL USE HARTFORD	00000 609 0063	**E**	- **F**	**G**	**H** 500	**I**
UNINCORPORATED CASS COUNTY	00000 037 0215		-		5.47500	
CLAY COUNTY CLAY COUNTY	00000 047 0280		-		5.10000	
UNINCORPORATED HARRISON COUNTY	00000 081 0256		-		5.47500	
UNINCORPORATED LAWRENCE COUNTY	00000 109 0256		-		4.97500	
UNINCORPORATED LIVINGSTON COUNTY	00000 117 0246		-		5.35000	
UNINCORPORATED MARION COUNTY	00000 127 0217		-		5.22500	
MILLER COUNTY MILLER COUNTY	00000 131 0284		-		5.22500	
UNINCORPORATED NODAWAY COUNTY	00000 147 0218		-		6.22500	
RALLS COUNTY RALLS COUNTY	00000 173 0281		-		6.22500	
UNINCORPORATED RAY COUNTY	00000 177 0219		-		5.72500	
Page 1 Totals		**J**	- **J**	**J**		**J**
Page -- Totals		**K**	- **K**	**K**		**K**
Totals (All Pages)		**L**	- **L**	**L**		1. **L**

SAMPLE

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 ❒ Leased 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 04-2014)

Mail to: Taxation Division, P.O. Box 840, Jefferson City, MO 65105-0840

Phone: (573) 751-2836
TDD: (800) 735-2966
Fax: (573) 751-7273
E-mail: salesuse@dor.mo.gov

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

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 for city reporting locations include the applicable county use tax rate. 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.

I Amount of Tax: Multiply the taxable sales of each business location by the tax rate indicated for that location and enter amount of tax due for each business location. Compute totals for each column on each page of the return.

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 Total (Additional Pages): Enter total gross receipts, adjustments, taxable sales and vendor's use tax 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 pay the tax in full 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. See the example below, based on an annual interest rate of 3% and daily rate of .0000822:

Note: Number of days late is counted from due date to postmark date. For example, if the due date is May 20, and the postmark date is May 25, the payment is 5 days late.

Example: Line 3 is $480.00
(a) $480 x .0000822 = .03946
(b) .03946 x 5 days late = $.20
$.20 is 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 at any time, without prior notice, apply the approved credit amount toward a delinquency.

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 Director of Revenue (U.S. funds only). Do not send cash or stamps. Access our website at **http://dor.mo.gov/business/payonline.php** to pay electronically.

S Sign and date return: taxpayer or taxpayer's authorized agent must sign return. Mail to: Taxation Division, P.O. Box 840, Jefferson City, MO 65105-0840.

Vendor's Use Tax Return -- Registered Locations

This page(s) lists all additional jurisdictions in which you have a history of reporting sales, if applicable. These locations are currently registered on your vendor's use tax account.

T Business identification area: The Missouri Tax I.D. Number, owner's name, business name, mailing address and reporting period are preprinted at the top of the return and should be identical to the information listed on Form 53-V.

U Business location: This page lists registered locations in which you have a history of making sales. If you make sales to a Missouri city or county that imposes a local option use tax not listed on your return, add them to the return.

V Code: This code is the combination of the city code, county code and a site code for each location into which you makes sales subject to vendor's use tax. The codes are already printed in this column.

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

X Adjustments: Make authorized adjustments for each location for which you are reporting sales. Indicate the "+' or "-" for the total adjustment claimed.

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

Example: Gross receipts (+) or (-) adjustments must equal taxable sales.

Z 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 for city reporting locations include the applicable county use tax rate. 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.

Reset This Page Only

Missouri Tax Identification Number: 1 2 3 4 5 6 7 8 | Reporting Period: 201404 | Page 2 of 2

Owner Name (T): VENDORS USE TAX | Business Name: VENDORS USE TAX

Sales Information

Business Location (U)	V Code	Gross Receipts (W)	Adjustments (Indicate + or -) (X)	Taxable Sales (Y)	Rate (%) (Z)	Amount of Tax (AA)
STONE COUNTY BRANSON WEST	87989 209 0220		-		5.22500	
VENDOR USE BUTLER	10054 013 0140		-		5.22500	
WASHINGTON COUNTY CADET	10306 221 0221		-		6.72500	
CLINTON COUNTY CAMERON	10828 049 0283		-		5.22500	
DEKALB COUNTY CAMERON	10828 063 0283		-		5.22500	
LEWIS COUNTY CANTON	11134 111 0223		-		6.60000	
VENDOR USE CARROLLTON	11566 033 0268		-		5.47500	
HENRY COUNTY CLINTON	14986 083 0247		-		7.47500	
ST CHARLES COUNTY DARDENNE PRAIRIE	18253 183 0277		-		5.95000	
ST LOUIS COUNTY DES PERES	19270 189 0258		-		5.72500	
MILLER COUNTY ELDON	20484 131 0224		-		5.22500	
CLAY COUNTY EXCELSIOR SPRINGS	2386 047 0225		-		7.60000	
FULTON	26182 027 0072		-		4.22500	
CLAY COUNTY GLADSTONE	27190 047 0226		-		7.60000	
ST LOUIS COUNTY HAZELWOOD	31276 189 0227		-		5.72500	
COLE COUNTY JEFFERSON CITY	37000 051 0073		-		5.72500	
VENDOR USE - CLAY CO KANSAS CITY	38000 04[illegible] 0141		-		7.47500	
KANSAS CITY	38000 095 0066		-		6.60000	
VENDOR USE - PLATTE KANSAS CITY	38000 165 0142		-		7.97500	
VENDOR USE KEARNEY	38072 047 0296		-		5.10000	
STONE COUNTY KIMBERLING CITY	38612 209 0228		-		7.97500	
JOHNSON COUNTY KINGSVILLE	38918 101 0259		-		6.22500	
ST LOUIS COUNTY KIRKWOOD	39044 189 0229		-		5.47500	
MILLER COUNTY LAKE OZARK	40034 131 0230		-		5.22500	
ST CHARLES COUNTY LAKE ST LOUIS	40178 183 0264		-		5.95000	
CLAY COUNTY LIBERTY	42032 047 0231		-		5.10000	
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
Page _____ Totals		BB	- BB	BB		BB

Form 53-V (Revised 04-2014)

SAMPLE

AA 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.

BB Page totals: Enter total gross receipts, adjustments, taxable sales and vendor's use tax due for the page and carry all totals to form 53-V.

Vendor's Use Tax Return -- Unregistered Locations

If there are fewer than five blank lines on either form 53-V or the Vendor's Use Tax Return--Registered Locations pages, this page will be provided for you to add any additional jurisdictions in which you have made sales to customers subject to vendor's use tax that are not listed on the return.

CC Business identification area: The Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period and telephone number are preprinted at the top of the return. Correct any wrong information and add any information that is missing.

DD Business location: Enter the city and county that imposes a local option use tax in the Business Location that you need to add to the return. Certain community improvement districts (CID) also impose a local use tax. If you make sales into the CID, contact the Taxation Division at 573-751-5860 to add a CID location to your account. Make certain that you made sales into the CID before contacting the Department. Incorrectly including the community improvement district could result in an overpayment on your account or in the Department distributing local use tax to a community improvement district that it is not entitled to. Do not enter a new location if it does not impose a local option use tax. Instead, include the receipts, adjustments and taxable sales in the first "Sales No Local" or "State Only" location on the first page at the rate of 4.225%.

EE Code: This code is the combination of the city code and county code for each location into which you makes sales subject to vendor's Use tax. The codes are listed on the Vendor's Use Tax -- Local Tax Rates page. The city and county codes are located on the rate chart provided at **http://dor.mo.gov/business/sales/rates/** for your information.

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

GG Adjustments: Make authorized adjustments for each location for which you are reporting sales. Indicate the "+' or "-" for the total adjustment claimed.

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

Example: Gross receipts (+) or (-) adjustments must equal taxable sales.

II Rate: The percentage rate indicated in this column must represent the combined state, education, conservation, parks and soils and local option use tax for this "reporting 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. Use the Vendor's Use Tax Local Tax Rates page to determine the rate.

Reset This Page Only

Missouri Tax Identification Number 1 2 3 4 5 6 7 8 | Reporting Period 201404 | Page 2 of 2

Owner Name CC VENDORS USE TAX | Business Name VENDORS USE TAX

Sales Information

Business Location	Code	Gross Receipts	Adjustments (Indicate + or -)	Taxable Sales	Rate (%)	Amount of Tax
DD	EE	FF	- GG	HH	II	JJ
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
			-			
Page _____ Totals		KK	- KK	KK		KK

SAMPLE

Form 53-V (Revised 04-2014)

You can access the following website: **http://dor.mo.gov/business/sales/rates/** or contact the Taxation Division, at (573) 751-2836. Certain community improvement districts also impose a local use tax and the rate can be found on our website. Make certain that you made sales into the community improvement district before adding the district to the rate. If you make sales into a CID, contact the Taxation Division at 573-751-5860 to add a CID location to your account. Incorrectly including the community improvement district in the rate could result in an overpayment on your account or in the Department distributing local use tax to a community improvement district that it is not entitled to.

JJ 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.

KK Page totals: Enter total gross receipts, adjustments, taxable sales and vendor's use tax due for the page and carry all totals to Form 53

Vendor's Use Tax -- Local Tax Rates

Use this page to determine the proper rate when adding a location that is not listed on your return. Only cities and counties that impose a local option use tax are listed. If you make sales subject to vendor's use tax to a Missouri purchaser that is not located in a city or county that imposes a local option use tax, use the "Sales No Local Use" or "State Only" line at 4.225%.

LL Location: This column lists the city or county that has imposed a local use tax. If a city or county is not listed, the city or county has not imposed a local use tax. Sales subject to vendor's use tax to customers located in a city or county that is not listed must be reported on the State Only Line at 4.225%.

MM Code: This column lists the city and county code to be placed in the "Code" Section of the return for the city or county combination you are adding to the return. The first code is the city code. The second code is the county code. If the location is in an unincorporated area of the county, the city code will be "00000".

NN 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 for the city reporting locations include the applicable county use tax rate. Vendors are responsible for collecting the correct local tax based on where the Missouri purchaser stores, uses or consumes the tangible personal property.

VENDOR'S USE TAX - LOCAL TAX RATES

LL LOCATION	MM CODE	NN RATE	LOCATION	CODE	RATE	LOCATION	CODE	RATE
ANDREW COUNTY	00000 003	5.925	ST CHARLES COUNTY	00000 183	5.950	BELLE MARIES COUNTY	04150 125	5.891
ATCHISON COUNTY	00000 005	6.475	SHELBY COUNTY	00000 205	5.725	BEL-NOR ST LOUIS COUNTY	04348 189	4.725
BATES COUNTY	00000 013	5.225	STONE COUNTY	00000 209	5.975	BELTON CASS COUNTY	04384 037	5.475
BENTON COUNTY	00000 015	5.600	WASHINGTON COUNTY	00000 221	6.725	BETHANY HARRISON COUNTY	05068 081	5.475
CALDWELL COUNTY	00000 025	6.225	WORTH COUNTY	00000 227	6.100	BETHEL SHELBY COUNTY	05104 205	5.725
CARROLL COUNTY	00000 033	5.475	ADRIAN BATES COUNTY	00244 013	5.225	BEVERLY PLATTE COUNTY	05230 165	5.600
CASS COUNTY	00000 037	5.475	ADVANCE STODDARD COUNTY	00262 207	6.225	BIGELOW HOLT COUNTY	05464 087	6.725
CHARITON COUNTY	00000 041	5.975	ALBANY GENTRY COUNTY	00514 075	5.225	BIRMINGHAM CLAY COUNTY	05824 047	5.100
CLAY COUNTY	00000 047	5.100	ALLENDALE WORTH COUNTY	00712 227	6.100	BLACKBURN LAFAYETTE COUNTY	05950 107	5.850
CLINTON COUNTY	00000 049	5.225	ALMA LAFAYETTE COUNTY	00802 107	5.850	BLACK JACK ST LOUIS COUNTY	06004 189	4.725
COLE COUNTY	00000 051	5.725	ALTAMONT DAVIESS COUNTY	00910 061	5.725	BLAIRSTOWN HENRY COUNTY	06238 083	5.225
DADE COUNTY	00000 057	5.975	AMAZONIA ANDREW COUNTY	01018 003	5.925	BLOOMFIELD STODDARD COUNTY	06382 207	5.225
DAVIESS COUNTY	00000 061	5.725	AMITY DEKALB COUNTY	01054 063	5.225	BLUE EYE STONE COUNTY	06526 209	5.975
DEKALB COUNTY	00000 063	5.225	AMORET BATES COUNTY	[illegible]	5.225	BLYTHEDALE HARRISON COUNTY	06742 081	5.475
GENTRY COUNTY	00000 075	[illegible]	[illegible]	[illegible]	5.225	BOGARD CARROLL COUNTY	06832 033	5.475
HARRISON COUNTY	00000 081	[illegible]	[illegible] CASS COUNTY	01702 037	5.475	BOLCKOW ANDREW COUNTY	06922 003	5.925
HENRY COUNTY	00000 083	5.225	ARCOLA DADE COUNTY	01720 057	5.975	BONA DADE COUNTY	06994 057	5.975
HOLT COUNTY	00000 087	6.725	ARGYLE MARIES COUNTY	01828 125	5.891	BOSWORTH CARROLL COUNTY	07426 033	5.475
JOHNSON COUNTY	00000 101	6.225	ARKOE NODAWAY COUNTY	01864 147	5.225	BOWERS MILL LAWRENCE COUNTY	07588 109	5.725
LAFAYETTE COUNTY	00000 107	5.850	ASH GROVE GREENE COUNTY	02188 077	5.725	BRANSON WEST STONE COUNTY	07989 209	5.975
LAWRENCE COUNTY	00000 109	5.725	AUGUSTA ST CHARLES COUNTY	02512 183	5.950	BRAYMER CALDWELL COUNTY	08038 025	6.225
LEWIS COUNTY	00000 111	6.600	AULLVILLE LAFAYETTE COUNTY	02530 107	5.850	BRECKENRIDGE CALDWELL COUNTY	08128 025	6.225
LINN COUNTY	00000 115	5.225	AURORA LAWRENCE COUNTY	02548 109	7.725	BRECKENRIDGE HILLS ST LOUIS COUNTY	08164 189	4.975
LIVINGSTON COUNTY	00000 117	4.975	AVA DOUGLAS COUNTY	02674 067	5.725	BRINIKTOWN MARIES COUNTY	08488 125	5.891
MARIES COUNTY	00000 125	5.891	AVALON LIVINGSTON COUNTY	02692 117	4.975	BROOKFIELD LINN COUNTY	08650 115	6.975
MARION COUNTY	00000 127	5.350	AVONDALE CLAY COUNTY	02800 047	5.100	BROWNING LINN COUNTY	08884 115	6.225
MILLER COUNTY	00000 131	5.225	BAGNELL MILLER COUNTY	02962 131	5.225	BROWNING SULLIVAN COUNTY	08884 211	5.225
MONROE COUNTY	00000 137	5.225	BALDWIN PARK CASS COUNTY	03124 037	5.475	BROWNINGTON HENRY COUNTY	08902 083	5.225
NODAWAY COUNTY	00000 147	5.225	BARNARD NODAWAY COUNTY	03340 147	5.225	BRUMLEY MILLER COUNTY	08974 131	5.225
PETTIS COUNTY	00000 159	5.225	BATES CITY LAFAYETTE COUNTY	03556 107	7.350	BRUNSWICK CHARITON COUNTY	09046 041	5.975
PLATTE COUNTY	00000 165	5.600	BELGRADE WASHINGTON COUNTY	04060 221	6.725	BUCKLIN LINN COUNTY	09388 115	6.225
RALLS COUNTY	00000 173	6.225	BELLA VILLA ST LOUIS COUNTY	04114 189	4.725	BUCKNER JACKSON COUNTY	09424 095	6.225
RAY COUNTY	00000 177	5.725	BELLA VILLA (X1) ST LOUIS COUNTY	04115 189	4.725	BURLINGTON JUNCTION NODAWAY COUNTY	09838 147	5.225

(DT69V5)

SAMPLE