

the postmark date. For example, if the due date is March 20 and the postmark date is April 9, the payment is 20 days late. The following example is based on an annual interest rate of 5% and a daily rate of .0001370.

Example: Line 7 is \$480:

- (A) $\$480 \times .0001370 = .06576$
 - (B) $.06576 \times 20 \text{ days late} = 1.32$
- \$1.32 is the interest for late payment

* The annual interest rate is subject to change each year.

You can access the annual interest rate on our web site at: <http://dor.mo.gov/intrates.php>.

Line 9: Additions to Tax — For *failure to pay* sales tax on or before the due date, enter 5 percent of Line 7. For *failure to file* a sales tax return on or before the due date, enter 5 percent of Line 7 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 March 20 is filed any time between March 21 and April 20, the rate would be 5 percent; if filed any time between April 21 and May 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example:

Return is due March 20, but is filed (postmarked) April 10

- Line 7 is \$480
 - $\$480 \times 5\% = \24
- \$24 is the additions to tax

Example:

Return is due March 20, but is filed (postmarked) April 21

- Line 7 is \$480
 - $\$480 \times 10\% = \48
- \$48 is the additions to tax

Line 10: Approved Credit — Enter any sales tax credit for which the Department of Revenue issued you an approved credit. An approved credit application must accompany the sales tax return. You can access the online Credit Inquiry System to determine if an overpayment exists on your Missouri sales tax account at <http://dor.mo.gov/business/creditinquiry/>.

Line 11: Pay This Amount — Line 7 plus Line 8 plus Line 9 minus Line 10. Make remittance payable to Missouri Director of Revenue (U.S. funds only). Do not send cash or stamps.

Sign and date the return.

**Return to: Missouri Department of Revenue
P.O. Box 3360
Jefferson City MO 65105-3360**

If you have questions concerning your registration, please contact:

Missouri Department of Revenue
Taxation Division
P.O. Box 3300
Jefferson City MO 65105-3300
(573) 751-5860
businesstaxregister@dor.mo.gov

If you have technical sales tax questions, please contact:

Missouri Department of Revenue
Taxation Division
P.O. Box 358
Jefferson City MO 65105-0358
(573) 751-2836
salesuse@dor.mo.gov

Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.