

site: <http://dor.mo.gov/business/sales/rates/> for current tax rates.

Line 10: Tax Due (Location B) — Line 8 (Taxable Sales) multiplied (x) by Line 9 (Rate) = Line 10 (Tax Due — Location B).

Line 11: Total Amount Due — Add the Tax Due from Location A and the Tax Due from Location B (Line 5 plus (+) Line 10).

Line 12: Two Percent Timely Payment — If you file your return and payment on time, enter two percent of the amount shown on Line 11. If not paid by the due date or Line 11 is not greater than zero, leave blank.

Example: Line 11 is \$480
\$480 x 2% = \$9.60
\$9.60 is the timely payment allowance

Line 13: Interest for Late Payment — If tax is not paid by the due date, multiply Line 11 by the daily interest rate. Then multiply this amount by the number of days late. See example below.

Note: Number of days late is counted from the due date to 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 daily rate of .0001370.

Example: If Line 7 is \$480:

(A) \$480 x .0001370 = .06576
(B) .06576 x 20 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/inrates.php>.

Line 14: Additions to Tax — For *failure to pay* sales tax on or before the due date, 5 percent of Line 11. For *failure to file* a sales tax return on or before the due date, 5 percent of Line 11 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 11 is \$480
\$480 X 5% = \$24
\$24 is the additions to tax

Example:

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

Line 11 is \$480
\$480 X 10% = \$48
\$48 is the additions to tax

Line 15: Approved Credit — Enter any sales tax credit for which the Department of Revenue issued you an approved credit. Approved credit 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 16: Pay This Amount: Timely Returns — Line 11 minus (–) Line 12 minus (–) Line 15 = Line 16 (Pay This Amount). **If your return is not timely:** Line 11 plus (+) Line 13 plus (+) Line 14 minus (–) Line 15 = Line 16 (Pay This Amount).

Note: If your return and payment are late, you do not receive a timely payment allowance. If your return is not filed by the due date, do not subtract a timely payment allowance. 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
businessregister@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.