

MISSOURI DEPARTMENT OF REVENUE 2007 INDIVIDUAL CONSUMER'S USE TAX RETURN

FORM **4340**

TAX PERIOD

Jan. – Dec. 07

(200712)

04/15/2008

DUE DATE

REV. 9-2007 FIRST NAME LAST NAME INITIAL SOCIAL SECURITY NO. SPOUSE'S LAST NAME FIRST NAME INITIAL SPOUSE'S SOCIAL SECURITY NO. ADDRESS **TAXABLE PURCHASES** TAX RATE **CONSUMER'S USE TAX** CITY STATE ZIP CODE 4.225% B. 2. I have direct control, supervision, or responsibility for filing this return and payment of the tax **Total Individual Consumer's** due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. **Use Tax Due** (U.S. funds only) 3 SIGNATURE(S) DATE DAYTIME TELEPHONE DOR ONLY

MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR 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.

MO 860-2442 (11-2007)

MISSOURI DEPARTMENT OF REVENUE

INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

What is Consumer's Use Tax? Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption in Missouri from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

What is Taxable? When a Missouri purchaser buys tangible personal property from a seller located outside the state of Missouri totaling more than \$2,000 in a calendar year and Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax (unless the property is purchased for resale or otherwise exempt by statute). Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2007, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO ($\$4,000 \times 4.225\% = \169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

Out-of-state purchases which may be subject to use tax include:

- Catalog purchases
- · Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- · Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

Why am I required to file? When you make purchases from a company in Missouri, that company is responsible for collecting sales tax from you. When you make purchases from an out-of-state company, YOU are responsible for making sure use tax is paid. Either the out-of-state company collects the tax from you or you pay the tax directly to the state of Missouri.

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.

HOW TO FILE

Compile a list of purchases made during 2007 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2007 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2008.

TAXABLE PURCHASES/TAX RATE

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. If there is a local option use tax rate applicable for your residential location, enter your taxable purchases on Line A and the applicable tax rate (refer to table on reverse of form). If there is not a local option use tax rate for your residential location, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2007.

CONSUMER'S USE TAX

Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Director of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. You may not use your individual income tax refund to pay your use tax liability.

Sign and date the return.

MAIL TO: Department of Revenue

P.O. Box 840

Jefferson City, MO 65105-0840

For questions regarding the Missouri 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.

LOCAL OPTION USE TAX RATES

The following list represents cities and/or counties that have an applicable local option use tax. If you reside within the limits of a city and/or county listed below and owe use tax, use the corresponding rate to compute your tax due. If you do not reside within the limits of a city and/or county listed below and you owe use tax, use the state use tax rate of 4.225% to compute your tax due. If you have questions regarding the correct rate, call (573) 751-2836. Access www.dor.mo.gov for updated tax rates.

TY RIAN	COUNTY BATES	RATE 5.725%	CITY EDMUNDSON	COUNTY ST LOUIS	RATE 5.975%	CITY LAKEVIEW	COUNTY MILLER	RATE 5.225%	CITY PLEASANT VALLEY	COUNTY
VANCE	STODDARD	6.225%	EDMUNDSONEDWARDSELDON	BENTON	5.600% 5.225%	LAKEVIEWLAKEVIEW HEIGHTS	STONE	5.975%	POLO	CALDWELL
ENDALE	. WORTH	6.100%	ELMIRA	HAY	5./25%	LAMPE	STONE	5.975%	PORTAGE DES SIOUX	STCHABLES
IA	DAVIESS	5.725%	ELSBERRY	NODAWAY	5.725%	LANGDON	CLINTON	5.225%	POTOSI	. CHARITON
RET	. BATES	5.725%	ELSTON	SHELBY	5.725%	LATOURLAWRENCE COUNTY	JOHNSON	5.725%	PURDIN	. LINN
TERDAM	. BATES	5.725% 5.925%	EMMA ESSEX ETTERVILLE	LAFAYETTE	5.850% 5.225%	LAWSON LAWSON LEADINGTON	CLAY	5.100%	QUITMANRALLS	. NODAWAY . RALLS
DLA YLE	. DADE	5.975%	ETTERVILLE	MILLER	5.225% 4.725%	LEADINGTON	ST FRANCOIS JOHNSON	6.725%	RALLS COUNTY RANDOLPH	RALLS
OE GROVE	. NODAWAY	5.225%	EUGENE	DADE	5.975%	LENTNERLEONARD	SHELBY	5.725%	RAVENWOOD	NODAWAY
HISON COUNTY	. ATCHISON	6.475%	EXCELSIOR ESTATES EXCELSIOR SPRINGS	RAY	5.725%	LEWIS COUNTY LEWISTOWN	LEWIS	6.350%	RAY COUNTYRAYVILLE	. RAY
VILLE	. LAFAYETTE	5.850% 5.725%	EXCELSIOR SPRINGS	RAV	8 225%	LEXINGTON	LAFAYETTE	5.850%	REA REEDS SPRINGS RENSSELAER RICH HILL	STONE
LON	DOUGLAS	5.725%	FAIRFAXFARLEYFERRELVIEW	PLATTE	5.600%	LIBERTY	NEW MADRID	5.225%	RICH HILL	BATES
NDALE	. CLAY	5.100%	FILLMORE	ANDREW	5.925%	LINCOLN	LINN	5.225%	RICHMOND	. WASHINGTON
NELL	NODAWAY	5.225% 5.225%	FLEMING	ST CHARLES	5.725% 5.900%	LINN CREEK LINNEUS LIVINGSTON COUNTY	CAMDEN	6.225% 5.225%	RIVERSIDE	ΡΙΔΤΤΕ
ES CITY	. LAFAYETTE . BATES	7.350% 5.725%	FLORIDA	MONROE	5.225%	LIVINGSTON COUNTY LOCK SPRINGS LOCKWOOD	LIVINGSTON DAVIESS	4.975% 5.725%	RIVERVIEW ROCK PORT	. ST LOUIS
-NOR	. SI LOUIS	4./25%	FORD CITY	GENTRY	5.225% 6.475%	LOHMAN	COLE	6.975% 4.725%	ROSENDALE	ANDREW
LA VILLA	. ST LOUIS	4.725% 4.725%	FOREST CITY	CHARITON	6.100% 7.400%	LOUISIANA	PIKE	5.725%	ROTHVILLE	. CHARITON
LEITON COUNTY	. MARIES	5.725%	FORISTELL FORT ZUMWALT	WARREN	5.725%	LUDLOW	LIVINGSTON	4.975%	RUSSELLVILLE SALISBURY	COLE
HEL	. SHELBY	5.725%	FORTESCUE	HOLT	6.475%	MAITI AND	HOI T	6.475%	SANTA FE	. MONROE
/ERLY LAKE (VILLAGE)	. HOLT	6.475%	FOSTERFREISTATTFREMONT HILLS	BATES LAWRENCE	5.725% 5.725%	MAPLEWOOD	ST LOUIS	5.725% 5.725%	SAVANNAH SAVERTON SEDALIA	RALLS
MINGHAM	. HOLT	5.100%	FRISTOE	BENTON	5.600%	MARCELINE	LINN	5.225%	SHELBINA	SHELBY
CK JACK	. ST. LOUIS	4.725% 5.850%	GALENAGALLATIN	DAVIESS	5.975%	MARIES COUNTY	MARIES	5.725%	SHELBINA SHELBY COUNTY SHELBYVILLE	SHELBY
CKBURN	. HENRY	4.725%	GEORGETOWN	PETTIS	5 225%	MARION MARION COUNTY MARIONVILLE	MARION	5.350%		
JE EYE	STONE	5.975%	GENTRY	GENTRY	5.225% 7.350%	MARSTON	NEW MADRID	6.725% 5.725%	SILEX SILVER DOLLAR CITY SKIDMORE	STONE
GARD	. ANDREW	5.925%	GLASGOW	CHARITON	6.100%	MARYS HOME	MILLER	5 225%	SMITHTON	PETIIS
NA SWORTH	. CARROLL	5.475%	GLENAIRE	ST LOUIS	5.475%	MARYVILLE	ST CHARLES	5.900%	SMITHVILLE SOUTH GREENFIELD SOUTH WEST CITY	DADE
WERS MILL	STONE	5 975%	GOWER	CLINTON	6.475%	MAYVIEW	LAFAYETTE LEWIS	6.350%		
AYMERECKENRIDGEECKENRIDGE HILLS	. CALDWELL	6.225% 6.225%	GRAHAM	NODAWAY	5.225%	MCCORD BEND VILLAGE MCFALL	STONE	5.975% 5.225%	ST ANTHONY ST CATHARINE ST CHARLES ST CHARLES COUNTY ST CHARLES - ST PETERS	. MILLER
ECKENRIDGE HILLS NKTOWN	. ST LOUIS	4.975% 5.725%	GRANT CITY	ST LOUIS	5.225% 5.225%	MCFALL MEADVILLE MENDON	LINN	5.225%	ST CHARLESST CHARLES COUNTY	. ST CHARLES
OOKFIELD OWNING	. LINN	6.975%	GRAYSON	PETTIS	5.225% 5.975%	MERWIN	BATES	5.725%	ST CHARLES - ST PETERS ST ELIZABETH	. ST CHARLES
DWNING	. SULLIVAN	5.225%	GUILFORD	NODAWAY	5.225%	MILLER	LAWRENCE	5.725%	ST LOUIS ST MARTINS	ST. LOUIS
OWNINGTON	. MILLER	5.225%	HALLTOWN	CARROLL	5.725%	MINER	SCOTT		ST PAUL	. ST CHARLES
JNSWICK	. LINN	6.225%	HAMILTON HANNIBAL	MARION	5.350%	MIHABILE	CALDWELL	6.225%	ST PETERS	COLE
CKNER	. NODAWAY	6.225% 5.225%	HANNIBAL	RALLS	6.225% 5.725%	MISSOURI CITY MONETT	LAWRENCE	5.725%	STE GENEVIEVE STANBERRY STEFFENVILLE	. STE GENEVIEVE . GENTRY
TLER	. BATES	5.725%	HARVESTER	ST CHARLES	5.900% 5.725%	MONROE CITY MONROE CITY	MARION			
DET LDWELL COUNTY	. WASHINGTON	6.725% 6.225%	HAZELWOOD	ST LOUIS ST LOUIS	5.725% 5.725%	MONROE CITY MONROE COUNTY	RALLS	6.225%	STET STOCKTON STONE COUNTY STOTTS CITY STOUTSVILLE SUGAR CREEK SUGAR CREEK	. RAY
LEDONIA	. WASHINGTON	6.725%	HAZELWOOD (X1) HAZELWOOD (X2)	ST LOUIS	5.725%	MONTICELLO	LEWIS	6.350%	STONE COUNTY	STONE
LHOUN MDEN MDEN POINT	. RAY	5.725%	HFI FNA	ANDREW	5.925%	MONTROSE	HENRY	4.975%	STOUTS VILLE	MONROE
MERON	. CLINTON	5.225%	HEMPLE	COLE	4.725%	MORA MOSBY	CLAY	5.100%	SUGAR CREEK	JACKSON
NTON	. LEWIS	6.350% 5.975%	HENRIETTA HENRY COUNTY	HENRY	4 725%	MOUND CITY	LAWRENCE	6.475%	SUNRISE BEACH	. CAMDEN
PE FAIR	. CARROLL	5.475%	HERMITAGE HIGGINSVILLE HIGH GATE	HICKORY	5.725% 5.850%	NAPOLEAN NASHUA	LAFAYETTE	5.850%	SUNRISE BEACH	COLE
RTERVILLE	JASPER	6.225%	HIGH GATE	MARIES	5.725% 5.725%	NAYLOR NETTLETON	RIPLEY	6.225%	TARKIOTAYLORTHE LANDING	. ATCHISON
NTERTOWN	COLE	4 725%	HOLDEN	JOHNSON	7.225%	NEW BOSTON	LINN	5.225%	THE LANDING	RALLS
NTERVIEW	. CHARITON	5.725% 6.100%	HOLLIDAY	CLAY	5.100%	NEW COURT VILLAGE . NEW LONDON	RALLS	6.225%	TIGHTWAD	. WASHINGTON
LHOWEE	. LIVINGSTON	4.975%	HOLT	HOLT	5.225% 6.475%	NEW MADRID NEW MARKET	NEW MADRID	5.725%	TRACY	. CARROLL
ULA ARENCE	. LIVINGSTON	4.975% 5.725%	HOLTS SUMMIT HOMESTEAD VILLAGE	CALLAWAY	7.225% 5.725%	NEW MELLE	ST CHARLES	7.900% 6.475%	TRIMBLE	. CLINTON . CHARITON
	. CLAY	5.100%	HOPKINS	NODAWAY	5.225% 5.600%	NODAWAY NODAWAY COUNTY	ANDREW	5.925%	TURNEY	CLINTON
EARMONT	. NODAWAY	5.225%	HOUSTONIA	PETTIS	5.225%	NORBORNE	CARROLL	5.475%	ULMAN	. MILLER
NTON NTON COUNTY	. CLINTON	5.225%	HOUSTONIA HOWARDVILLE HUGHESVILLE HUME	PETTIS	5.225%	NORMANDY NORTH KANSAS CITY NORTHMOOR	CLAY	5.100%	ULMAN UNIVERSITY CITY UNIVERSITY CITY (T1) UPLANDS PARK	ST LOUIS
/DE	. DAVIESS	5.225% 5.725%	HUNNEWELL	SHELDT	5./25%	O'FALLON	ST CHARLES	5.600% 5.900%	URICH	HENRY
FFEY LE CAMP LLE COUNTY LLINS	. BENTON	7.100% 4.725%	HURLEYIATAN	PLATTE	5.600%	OAK GROVE	LAFAYETTE CLAY	5.850%	URICH UTICA VERONA	. LIVINGSTON . LAWRENCE
LLINS NCEPTION	. ST CLAIR	5.350% 5.225%	IRFRIA	MILLER	5 225%	O'FALLON OAK GROVE OAKS OAKVIEW OAKWOOD	CLAY	7.100% 5.100%	VIBBARD	. HAY
NCEPTION	NODAWAY	5.225%	ILASCOINDEPENDENCEINDIAN POINT (VILLAGE)	CLAY	5.100% 5.975%	OAKWOOD OAKWOOD MANOR OAKWOOD PARK	MARION	5.350%	VIENNA	. MARIES
NCORDIA	STONE	5.975%	IONIA	BENTON	5.600%	OAKWOOD PARK	CLAY	5.100%		
						ODESSA OLD MINES OLEAN OLIVETTE OLIVETTE (T1) ORCHARD FARM ODEGON	WASHINGTON	5.850%	WALENDA WALDON WALNUT GROVE WARDSVILLE WARRENSBURG WARSAW WASHINGTON COUNTY WATSON	GREENE
SBY	ST CHARLES	5.925% 5.900%	JAMESPORT JEFFERSON CITY JOHNSON COUNTY JOSEPHVILLE	COLE	5.725% 4.725%	OLIVETTE	ST LOUIS	5.225% 5.725%	WARRENSBURG	JOHNSON
UNTRY CLUB VILLAGE . URTOIS	. ANDREW	5.925% 6.725%	JOHNSON COUNTY JOSEPHVILLE	JOHNSON ST CHARLES	5.725% 5.900%	OLIVETTE (T1) ORCHARD FARM	ST LOUIS	5.725%	WARSAW WASHINGTON	BENTON
AIG	HOLT	6.475%	KAISER KANSAS CITY KANSAS CITY KANSAS CITY KANSAS CITY KANSAS CITY	MILLER	5.225%	OREGON	HOLT	6.475% 5.725%	WASHINGTON COUNTY WATSON	. WASHINGTON
ANE /STAL LAKES	. STONE	7.475%	KANSAS CITY	CLAY	7.475% 6.600%	ORRICK OSAGE BEACH OSAGE BEND OSAGE CITY OSBORN	MILLER	5.225% 4.725%	WAVERLY WEATHERBY LAKE WELDON SPRINGS WELDON SPRINGS HGTS	LAFAYETTE
DE COUNTY	DADE	5.975%	KANSAS CITY	PLATTE	7.975% 5.100%	OSAGE CITY	COLE	4.725% 5.225%	WELDON SPRINGS	ST CHARLES
TON	. DADE	6.100%	KEARNEY	CHARITON	6.100%				WELLINGTON	. LAFAYELLE
RDENNE PRAIRIE	. GENTRY	5.900% 5.225%	KIDDER	CALDWELL STONE	7.975%	PARIS PARKVILLE PARMA	PLATTE	5.225% 5.600%	WENTZVILLE	ST CHARLES
					6.225%	PARMA	NEW MADRID	6.225% 5.225%	WEST ALTON	ATCHISON
WITT	. CARROLL	5.475% 5.600%	KINGSVILLE	JOHNSON	5.725% 5.475%	PASSAIC	BATES	5.725%	WESTON WESTON WESTPHALIA WHEELING WHITEMAN WHITEMAN AFB	PLATTE
WITT ARBORN EPWATER FIANCE	. HENRY	4.725%	KIRKWOOD (T1)	ST LOUIS	5.475%	PASSAIC	DAVIESS	6.725%	WHEELING	LIVINGSTON
NVERS PERES	. WORTH	6.100%	KIRKWOOD (12) KIRKWOOD (X1) KIRKWOOD (X1) KNOB NOSTER	ST LOUIS	5.475%	PENNSBORO	DADE	5.975%	WHITEMAN AFB	JOHNSON
S PERES (T1) S PERES (X1)	ST LOUIS	5.725% 5.725%	KNOB NOSTER	JOHNSON	5.475% 7.725%	PATTONSBURG PECULIAR PENNISBORO PERRY PERRIQUE PETTIS COUNTY PHELPS CITY PHILADELPHIA PICKERING PIERGE CITY PILOT GROVE PINEVILLE PLATTE COUNTY PLATTE COUNTY PLATTE COUNTY PLATTE WOODS	ST CHARLES	5.900%	WILLARD	GREENE
S PERES (X2)	. ST LOUIS	5.725%	LA BELLE	LEWIS	6.350%	PHELPS CITY	PETTIS	5.225%	WIEN WILLARD WILLIAMSTOWN WINDSOR WINDSOR WINSTON WOODLAND PARK WOODL HEIGHTS	LEWIS
S DEDEC (Y3)	SI I O I TS	5 725%				PHILADELPHIA	MARION NODAWAY	5.350% 5.225%	WINDSOR	PETTIS
S PERES (X4) S PERES (X5) S PERES (X6)	. ST LOUIS	5.725% 5.725%	LACLEDE LAFAYETTE COUNTY LAKE LAFAYETTE LAKE OZARK LAKE ST LOUIS LAKE WAUKOMIS LAKE WAUKOMIS LAKE WAUKOMIS	LAFAYETTE	5.850% 5.850%	PIERCE CITY	LAWRENCE	5.725%	WOODLAND PARK	MILLER
S PERES (X6) VER	. LAFAYETTE	5.850% 5.725%	LAKE OZARK	MILLER	5.225% 5.900%	PINEVILLE	MCDONALD	5.725%	WOODS HEIGHTS WOODSON TERRACE	ST LOUIS
EXEL	MONROE	5.725%	LAKE WAUKOMIS	PLATTE	5.600%	PLATTE COUNTY	PLATTE	5.600%	WORTH	WORTH
anaw	. LEWIS	6.350% 5.100%	LAKELAND LAKENAN			PLATTE WOODS PLATTSBURG PLEASANT HOPE	PLATTE	5.600% 7.225%	ALL OTHER CITIES AND CO	Call NO