



MISSOURI DEPARTMENT OF REVENUE
**2011 INDIVIDUAL CONSUMER'S
 USE TAX RETURN**

FORM 4340 REV. (12-2011)	TAX PERIOD Jan. - Dec. 11 (201112)	DUE DATE 04/17/2012
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LAST NAME		FIRST 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	A.		1.
				B.	4.225%	2.
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.				Total Individual Consumer's Use Tax Due (U.S. funds only)		3.
SIGNATURE(S)		DATE	DAYTIME TELEPHONE		DOR ONLY	

MAKE CHECK PAYABLE TO: MISSOURI DEPARTMENT 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.

(12-2011)

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

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.

What is Consumer's Use Tax? Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax.

What is Taxable? If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri (unless the property is purchased for resale or otherwise exempt by statute). Also, a seller not engaged in business is not required to collect Missouri tax but the purchaser in these instances is responsible for remitting use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. 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 2011, 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 x 4.225 percent = \$169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

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 on which the seller is not required to collect the tax you must pay the tax directly to the state of Missouri.

The use tax rates may be found on the internet at <http://dor.mo.gov/business/sales/rates/2011/>. Use the "USE RATE" column to ensure correct rates.

HOW TO FILE

Compile a list of purchases made during 2011 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 2011 Individual Consumer's Use Tax Return. The due date for filing the return is April 17, 2012.

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. The use tax rate for Missouri is 4.225 percent unless the city or county for your residential location has enacted a local option use tax, which will increase the tax rate. The correct use tax rate can be found at: <http://dor.mo.gov/business/sales/rates/2011/>. Use the "USE RATE" column.

If the use tax rate is **greater than** 4.225 percent, enter your taxable purchases on Line A and the applicable tax rate.

If the use tax rate is 4.225 percent, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225 percent. You may be required to use both Lines A and B if you resided in different locations during 2011.

CONSUMER'S USE TAX

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

(12-2011)