



Missouri Department of Revenue  
**2014 Individual Consumer's  
 Use Tax Return**

Due Date: 04/15/2015

Department Use Only  
 (MM/DD/YY)

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Reporting Period  
 (MM/YY)

1	2	1	4
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Missouri Tax I.D.  
 Number

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2. Last Name				First Name				M.I.	SSN		
Street Address				City				State	Zip		
3. Spouse's Last Name				First Name				M.I.	Spouse SSN		
Street Address				City				State	Zip		
4. Street Address			City		Zip	5. Inside City Limits	6. City/County Code(s)	7. Taxable Purchases	8. Tax Rate	9. Amount of Tax	
						<input type="checkbox"/> Yes					
						<input type="checkbox"/> Yes					
						<input type="checkbox"/> Yes					
15. Provide a description of purchases you made								10. Total Purchases		11. Total Due	
								Interest For Late Payment		12.	
16. <input type="checkbox"/> One time purchase <input type="checkbox"/> I expect to make future taxable purchases. (See instructions)								Additions To Tax		13.	
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.								Pay This Amount (U.S. Funds Only)		14.	
17. Signature(s)				Date (MM/DD/YYYY)		Daytime Telephone		<b>DOR ONLY</b>			
				___/___/___		(____)____-____					

Make check payable to the address listed below. Do not send cash. You may not use your individual income tax refund to pay your use tax liability. 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.

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.

Instructions

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. 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. 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. Please refer to the Department's website for additional information: <http://dor.mo.gov/personal/consumer>.

Taxable Purchases - Compile a list of all purchases you made during the calendar year and didn't previously pay Missouri sales or use tax. You can find this information from invoices, bills, credit card statements, and cancelled checks. Examples are purchases you made from the Internet, catalogues, food purchases, TV or telephone marketing, goods from foreign countries, and aircraft. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due.

Due Date - The due date each year is April 15. When the due date falls on a Saturday, Sunday, or a legal holiday, the return and payment are considered timely if made on the next business day.

Line by Line Instructions

1. Enter your Missouri Tax ID Number. If you do not have a number, leave blank.
2. Enter your full name, Social Security Number, and complete address.
3. Enter your spouse's full name, Social Security Number, and complete address.
4. List each address where the property purchased is stored, used, or consumed.

5. Check the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the city and county code for your address. These codes can be found at <http://dor.mo.gov/business/sales/rates>.
7. Enter the taxable purchases for each reporting location during the tax period. Enter zero if you made no taxable purchases at a location during the tax period.
8. Enter the tax rate found at <http://dor.mo.gov/business/sales/rates>. Select the use tax rate where you reside unless you are storing, using, or consuming tangible personal property at a different location. For qualifying food purchases you will use the food use tax rate. For aircraft purchases the tax rate is calculated based on where the aircraft is hangared.
9. Enter the amount of tax by multiplying taxable purchases times the tax rate.
10. Enter total taxable purchases.
11. Enter total tax due.
12. Enter interest for late payment. The interest rate is subject to change each year. Refer to the Department's website <http://dor.mo.gov/calculators/interest/> to calculate the amount of interest due.
13. Enter the amount of additions to tax. The rate is 5% per month of total tax due, not to exceed 25%. Refer to the Department's website at <http://dor.mo.gov/calculators/interest/> to calculate the amount of additions due.
14. Enter the sum of Lines 11 through 13.
15. Enter a description of the purchases you made subject to use tax.
16. Check one of the blanks. You will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department. If you have ongoing purchases, you will receive a preprinted Consumer's Use Tax Return (Form 53-C) to complete each year by April 15, unless you request a different filing frequency.
17. Sign, date, and enter your daytime telephone number.

The use tax rates may be found on the internet at: <http://dor.mo.gov/business/sales/rates/2014/>.

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

**Phone:** (573) 751-2836  
**Fax:** (573) 526-1881  
**TTY:** (800) 735-2966  
**E-mail:** [salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov)

Form 4340 (Revised 07-2015)



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