



Missouri Department of Revenue
2018 Individual Consumer's Use Tax Return

Due Date: 04/15/2019

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

Grid boxes for Department Use Only and Reporting Period (1 2 1 8)

Missouri Tax I.D. Number

Grid boxes for Missouri Tax I.D. Number

Main tax return form with sections for personal and spouse information, taxable purchases, and total due.

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.

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 canceled checks.

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. Select the box "Yes" if your address is inside the city limits. This information is used to determine the correct tax rate.
6. Enter the jurisdiction 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.
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 percent per month of total tax due, not to exceed 25 percent. 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. Select one of the boxes. 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/2018/.

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

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