



Missouri Department of Revenue  
**Tobacco Products Tax — Other Than Cigarettes**

Document Locator Number (Department Use Only)

Due on or before the 15th of each month following the report month.

<b>Company</b>	Name		License No.	Check Here If Amended Report <input type="checkbox"/>	Month
	Street Address		City	State	ZIP Code
	E-mail Address			Telephone Number (____) ____ - ____	

Lines 1 through 24 are based on the manufacturer's invoice price before discounts or deals.

<b>Inventory</b>	1. Opening inventory (line 6 from previous month's return) .....	1	
	2. Tobacco products (other than cigarettes) received into stock during month (from Tobacco Products Other Than Cigarettes New Inventory - Schedule A (Form 4388)) .....	2	
	3. Customer returns (from Tobacco Products Other Than Cigarettes Customer Returns to Inventory Schedule B (Form 4389)) (Products returned to inventory during month) (See Line 22 for credit) .....	3	
	4. Total tobacco products available for sale (sum of lines 1, 2, and 3) .....	4	
	5. Total manufacturer's invoice price of all products sold or removed from inventory during the month.....	5	
	6. Ending inventory (Line 4 Less Line 5) .....	6	

Deductions are not allowed until products are sold or removed from inventory and included in line 5 above.

<b>Deductions</b>	7. Export sales (from Tobacco Products - Other Than Cigarettes Wholesaler Export Sales - Schedule C (Form 4390)).....	7	
	8. Military sales (from Tobacco Products - Other Than Cigarettes Military Sales - Schedule D (Form 4390)) .....	8	
	9. Products sold to other licensed wholesalers (from Tobacco Products - Other Than Cigarettes Sold to Another Missouri Licensed Wholesaler - Schedule E (Form 4390)) .....	9	
	10. Products returned to the manufacturer (Attach required credit memo copy — see instructions on reverse side) .....	10	
	11. Tax-paid purchases from Missouri licensed wholesalers (attach copy of invoice) .....	11	
	12. Other (attach detailed documentation — see instructions on reverse side).....	12	
	13. Total deductions (sum of lines 7 through 12) .....	13	

<b>Tax Calculation</b>	14. Amount subject to tax (Line 5 Less Line 13) .....	14	
	15. Calculate tax (multiply Line 14 times 10% [.10]) .....	15	
	16. Timely discount (multiply Line 15 times 2% [.02]) (discount is forfeited if not remitted timely) .....	16	
	17. Total tax due (Line 15 less Line 16) .....	17	
	18. Penalty (25% late payment) (Line 17 times 25%) .....	18	
	19. Total tax and penalty due (Line 17 plus Line 18) .....	19	
	20. Interest (see Line 20 of instructions) (calculate using figure on Line 19) .....	20	
21. Total amount due (Line 19 plus Line 20).....	21		

Credits are allowed only to the extent that tax was previously paid.

<b>Credits</b>	22. Products returned to inventory (enter amount of tax previously paid on the returned products) (attach required documentation — see instructions on reverse side) .....	22	
	23. Product returned directly to manufacturer by retailer (attach required documentation— see instructions on the reverse side).....	23	
	24. Other adjustment credits (valid documentation must be attached — see instructions on reverse side) .....	24	
	25. Total credits (Line 22 Plus Line 23 And Line 24).....	25	

<b>Tax Due</b>	26. Total balance due (Line 21 Less Line 25) .....	26	
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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.

<b>Signature</b>	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____/____/____

**Mail to:** Taxation Division  
 P.O. Box 3320  
 Jefferson City, MO 65105-3320

**Phone:** (573) 751-5772  
**TTY:** (800) 735-2966  
**Fax:** (573) 522-1720  
**E-mail:** [excise@dor.mo.gov](mailto:excise@dor.mo.gov)

Visit <http://dor.mo.gov/business/tobacco/>  
 for additional information.

Form 4387 (Revised 06-2014)



Who must file: All manufacturers, wholesalers, or other persons making a "first sale within the state" of a tobacco product (other than cigarettes) to a person who intends to sell such tobacco products at retail or to a person at retail within the State of Missouri.

When to file: Each person responsible for the payment of taxes levied in [Section 149.160, RSMo](#), shall file a return and remit amounts owed monthly to the director of revenue on or before the fifteenth day of the month following the first sale within the state.

All applicable Schedules A through E should be completed first.

Line 1: Enter the total manufacturer's invoice price (before discounts or deals). This amount is the same as your previous month's ending inventory as reported on Line 6 of last month's report.

Line 2: Tobacco Products Other Than Cigarettes New Inventory - Schedule A ([Form 4388](#)) must be completed first — Enter the total manufacturer's invoice price (before discounts or deals) of new inventory of tobacco products (other than cigarettes) received into stock during the month. The total is taken from Schedule A. Schedule A must be attached to your return to substantiate new inventory.

Line 3: Tobacco Products Other Than Cigarettes Customer Returns to Inventory - Schedule B ([Form 4389](#)) must be completed first — Enter the total manufacturer's invoice price (before discounts or deals) of all tobacco products (other than cigarettes) returned by your customers. This amount should include all returned products, including those products that are subsequently returned to the manufacturer. This total is taken from Schedule B. Schedule B must be attached to your report to substantiate all customer returns. (See Line 22 for credit.)

Line 4: Enter the sum of Lines 1, 2, and 3 to arrive at your total tobacco products (other than cigarettes) available for sale during the report month.

Line 5: Enter the total manufacturer's invoice price (before discounts or deals) for all products sold or removed in any manner from inventory during the report month.

Line 6: Enter the total of Line 4 less Line 5 to arrive at your ending inventory for the report month. This will also be the amount that you will report as opening inventory on Line 1 of your next month's report.

Line 7: Tobacco Products Other Than Cigarettes Export Sales - Schedule C ([Form 4390](#)) must be completed first — Enter the total manufacturer's invoice price (before discounts or deals) for all sales made to persons outside the state of Missouri. The total is taken from Schedule C. Schedule C must be attached to your report to substantiate all export sales.

Line 8: Tobacco Products Other Than Cigarettes Export Sales - Schedule D - (Form 4390) must be completed first — Enter the total manufacturer's invoice price (before discounts or deals) for all sales made to post exchanges, commissaries and other instrumentalities of the federal government. To be exempt under this provision, you must have on record the federal government purchase order for all tobacco products (other than cigarettes) exempt from tax for which payment was made directly by the federal government. This amount is taken from Schedule D. Schedule D must be attached to your report to substantiate all military sales.

Line 9: Tobacco Products Other Than Cigarettes Export Sales - Schedule E (Form 4390) must be completed first — Enter the total manufacturer's invoice price (before discounts or deals) for all sales made to other Missouri licensed wholesalers of tobacco products (other than cigarettes). The total is taken from Schedule E. Schedule E must be attached to your report to substantiate all sales made to another Missouri licensed wholesaler. To be entitled to this deduction, you must have a valid Other Tobacco Products Tax Exemption Certificate ([Form 4357](#)) retained in your files that has been issued to you by your customer. Failure to provide a copy of a valid Form 4357 upon request by the Missouri Department of Revenue may make you liable for the collection and payment of the tax to the state.

Line 10: Enter the total manufacturer's invoice price (before discounts or deals) of all tobacco products (other than cigarettes) that were returned to the manufacturer. A copy of the manufacturer's refund or credit memo must be attached to substantiate this deduction. Failure to attach such refund or credit memo may result in the disallowance of such deduction.

Line 11: All tax-paid purchases from another Missouri licensed wholesaler may be entered on Line 11. A copy of the invoice must be provided showing that the 10% tobacco tax was paid at the time of purchase.

Line 12: This line is to be used only for deductions as specifically approved by the Department. Enter the total manufacturer's invoice price (before discounts or deals) of all tobacco products (other than cigarettes) as authorized, in writing, by the Department. A copy of this authorization must be attached to substantiate this deduction.

"No sales" returns required: Every manufacturer, wholesaler or other person with an Annual Wholesaler's Other Tobacco Products License is required to file a return on a monthly basis even though no sales were made during a previous month.

Line 13: Enter the sum of Lines 7 through 12 to arrive at your total allowable deductions.

Line 14: Subtract Line 13 from Line 5 to arrive at your total amount subject to tax.

Line 15: Multiply Line 14 by 10% (.10) to arrive at the amount of tax due.

Line 16: Multiply Line 15 by 2% (.02) to arrive at your timely remittance deduction allowed. The discount will be forfeited if not remitted on time. The return must be deposited in the United States Mail (U.S. Postmark) on or before the last date prescribed. If the last date prescribed is a Saturday, a Sunday or a legal holiday in this state, it shall be considered timely if it is deposited in the United States Mail (U.S. Postmark) on the next succeeding day which is not a Saturday, Sunday or legal holiday.

Line 17: Enter the total of Line 15 less Line 16 to arrive at your total tax due.

Line 18: Any person responsible for the tax imposed in Section 149.160, RSMo, who fails to pay such tax within the time and manner required by law, shall pay, as part of the tax imposed, a penalty equal to 25% of the tax liability. If any amount of Line 17 was remitted (U.S. postmarked) after the date prescribed, calculate 25% and enter the result on Line 18.

Line 19: Enter the total of Line 17 plus Line 18 to arrive at your total tax due.

Line 20: Calculate interest due on any amount that was remitted (postmarked by the United States Post Office) after the date prescribed. Multiply the amount on Line 19 times the annual interest rate. Divide this number by 365 (366 for leap years) and multiply the result by the number of days late from the original due date of the return through the postmark date of payment. The annual interest rate is subject to change each year. Access the Department's website at <http://dor.mo.gov/intrates.php> for the annual interest rate.

Line 21: Enter on Line 21 the total of Line 19 plus Line 20.

Line 22: Approved credit for returned merchandise will be allowed provided the tax was paid on the returned merchandise and the purchaser was given a refund or credit. Such approved credit is taken on the return for the month the refund or credit memo was issued to the purchaser. Credit for the Missouri tax previously paid on products that were subsequently returned to inventory will be allowed only to the extent that the tax was actually paid by you. Therefore, do not include any portion of the 2% timely deduction that may have previously been retained by you for timely remittance. Enter the amount of actual tax that was previously paid to Missouri for the returned merchandise. A copy of the refund or credit memo issued by you to your customer must be attached. Failure to attach such refund or credit memo may result in the disallowance of Line 22.

Line 23: Approved credit for returned merchandise will be allowed, provided the tax was paid on the returned merchandise and the retailer was given a refund or credit. Such approved credit is taken on the return for the month the refund or credit memo was issued to the retailer. Therefore, do not include any portion of the 2% timely deduction that may have previously been retained by you for timely remittance. Enter the total amount of actual tax that was paid to Missouri for the returned merchandise. A copy of the tax affidavit for unsaleable returned product from the manufacturer and a copy of the refund or credit memo issued by you to the retailer must be attached. Failure to attach such documents may result in the disallowance of Line 23.

Line 24: Enter any tax overpayment credit carryover from previously filed monthly report(s). You must attach a copy of the credit letter issued by the Department which indicates that you have overpaid in a previous month. Failure to attach the credit letter issued by the Department may result in disallowance of or adjustment to Line 24.

Line 25: Enter the total of Line 22 plus Line 23 plus Line 24 to arrive at the total allowable credit.

Line 26: Enter on Line 26 the total of Line 21 less Line 25. If the total results in credit due, you will be sent a "Letter of Credit" which may be used at Line 24 of your next filed monthly report. If the total results in a balance due, full payment must be made with the report.