

MISSOURI DEPARTMENT OF REVENUE  
PO BOX 840  
JEFFERSON CITY, MO 65105-0840



# MISSOURI DEPARTMENT OF REVENUE SALES TAX

## DETAILED INSTRUCTIONS AND INFORMATION BOOK

You Can File Your Return Electronically by Accessing <http://dor.mo.gov/online.php>

Visit our website at <http://dor.mo.gov/business/payonline.php> for more information on e-filing your return. E-filing provides a fast and secure way for you to transmit your return and any applicable payment to the Department of Revenue. All transactions provide a confirmation number verifying that the Department received the transaction. E-filing also eliminates the need to physically mail your return and payment.

Speech and Hearing Impaired Contact - TTY 1-800-735-2966

Website - <http://dor.mo.gov>

Taxability and Exemption Questions - [salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov)

Changes to Your Business Account - [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)

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## What is Sales Tax?

Sales tax is imposed on the retail sale of tangible personal property and certain services that are subject to sales tax unless otherwise excluded or there is a specific statutory exemption. Sales tax is applicable to all retail sales made from a location within the state of Missouri. Persons making retail sales collect the sales tax from the purchaser and remit it to the Department of Revenue.

A business must obtain a sales tax license by registering with the Department of Revenue if it's making sales of tangible personal property and taxable services. To register a business, submit a Missouri Tax Registration Application ([Form 2643](#)) or complete your registration online at <http://dor.mo.gov/online.htm>. A business making retail sales must post a bond equal to two times the average monthly sales tax. All holders of Missouri Retail Sales Tax Licenses must file a sales tax return either; monthly, quarterly or annually depending upon the amount of state sales tax due.

The Department mails preprinted returns to businesses required to collect and remit sales tax. If you have misplaced your preprinted return, download and print a Form 53-1 from our website at <http://dor.mo.gov/forms/> or you may call our Forms Request Line at (800) 877-6881. You can also file your return online by going to <https://dors.mo.gov/tax/busefile/login.jsp>. You will need your Missouri Tax I.D. Number and Pin Number to use this system. If you have misplaced this information contact Business Tax Registration at (573) 751-5860.

All sales of tangible personal property and taxable services in Missouri are subject to state tax and local tax. The rate of tax sellers collect from the purchaser depends on the combined state and local rate in effect at the sellers location. The state and local sales taxes are remitted together to the Department of Revenue. Once the seller remits sales tax to the Department, the Department then distributes the local sales tax to the cities, counties and districts.

## Zero Returns

Every business registered for sales tax is required to file a return even though no sales/purchases were made during the period covered by the return.

You can submit your zero return by mail to Missouri Department of Revenue, Taxation Bureau P.O. Box 840 Jefferson City, MO 65105-0840 or file your return online at <http://dor.mo.gov/online.php>.

Failure to file a return for each period may result in estimated assessments, revocation of your license and lien(s) filed against your property.

## Amended Returns

A special form is not needed to file an amended return. A copy of the original form may be used or a blank return. Indicate amended by checking the box marked amended return and write the words "**AMENDED RETURN**" in bold on the top of the return.

Negative sales tax returns cannot be filed. When the credits allowed are greater than the tax collected, an amended return must be filed for the period in which the sales were originally filed.

Below are a few examples of when an amended return is required:

- The incorrect amounts were filed on the original return and you need to make corrections.
- You received an exemption certificate after the return was filed and need to adjust the original return
- The wrong type of return was filed. Reported the original as use tax and should have been reported as sales tax.

## Filing Frequency and Due Dates

State taxes collected of \$500 or more per month must be reported on a monthly basis. Monthly returns are due the 20th of the following month, except on quarter ending months. On quarter ending months the return is due the last day of the following month.

State taxes collected \$100 per quarter but less than \$500 per month must be reported on a quarterly basis. The quarters are as follows: January through March, April through June, July through September, and October through December. Quarterly returns are due the last day of the month following the end of the quarter.

State taxes collected less than \$100 per quarter should be filed on an annual basis. Annual returns are due on or before January 31 of the following year.

Current year due dates can be found online [here](#).

**When the due date falls on a Saturday, Sunday or state of Missouri holiday, the return is due the next business day.** Download a copy of our current tax year calendar indicating due dates for all tax types by clicking on the word “here” above or by entering <http://dor.mo.gov/taxcalendar> in your web browser.

## Detailed Instructions For Completing the Single Location Voucher

Missouri Department Of Revenue PO Box 3360, Jefferson City, MO 65105-3360		<input checked="" type="radio"/> 1. Gross Receipts ..... \$		<b>D</b>
<b>Sales Tax Return</b>		<input type="checkbox"/> 2. Adjustments (+ OR -) ..... \$		<b>E</b>
Missouri Tax I.D. Number <div style="text-align: center; border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"><b>A</b></div>		3. Taxable Sales ..... \$		<b>F</b>
Business Location <div style="text-align: center; border: 1px solid black; width: 100%; height: 40px; margin: 5px auto;"><b>B</b></div>		4. Rate ..... %	<b>G</b>	
Tax Period <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px auto;"><b>C</b></div>	Due Date <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px auto;"><b>C</b></div>	5. Amount Due. .... \$		<b>H</b>
Signature <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px auto;"><b>C</b></div>		6. Timely Payment 2% ..... - \$		<b>I</b>
Date (MM/DD/YYYY) ____/____/____		7. Total Tax Due ..... = \$		<b>J</b>
By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). Under penalties of perjury, I declare that this is a true, accurate, and complete return. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.		8. Interest for Late Payment..... + \$		
Form 2760 (Revised 12-2014)		9. Additions to Tax ..... + \$		
Department Use Only..... *		10. Approved Credit ..... - \$		
Department Use Only..... *		11. Pay This Amount (U.S. Funds Only) ..... = \$		

**A Business Identification Area:** Please use the return that has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted on the return. Correct any wrong information.

**B Business Location:** The business location for which you are registered to report sales tax is preprinted in this column. If a non-preprinted return is used, enter the business location address.

You can also add or close a business location by completing a Registration Change Request ([Form 126](#)), contact a customer service representative at (573) 751-5860, or send an e-mail to [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@dor.mo.gov). A Sales and Use Tax Bond is required for adding sales tax locations to your account if you have not met the one year good pay history requirement.

**C Sign and Date Return:** Taxpayer or authorized agent must sign the return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

**D Line 1 - Gross Receipts:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period. If none, enter "0" (zero).

**E Line 2 - Adjustments:** Make authorized adjustments for the location for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

**F Line 3 - Taxable Sales:** Enter the amount of taxable sales. To determine this amount, use the following formula:  
 Gross receipts (+) or (-) Adjustments must equal taxable sales

**G Line 4 - Rate:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. Tax rates include the applicable local sales tax rate. Sellers are responsible for collecting the correct tax rate based on the location of their place of business. If you do not know the correct tax rate, visit <http://dor.mo.gov/business/sales/rates/> or contact the Department of Revenue, Taxation Division at (573) 751-2836.

**H Line 5 - Amount Due:** Multiply the taxable sales by the tax rate indicated for the location and enter AMOUNT OF TAX due for the business location.

**I Line 6 - Timely Payment Allowance:** If you file your return and payment by the required due date, enter two percent (2%) of the amount shown on Line 5. If not paid by the due date or Line 5 is "zero", leave blank.

**J Line 7 - Total Tax Due:** Enter total sales tax due (Line 5 – Line 6). Example: \$500.00 - \$10.00 = \$490.00 tax due.

**Sales Tax Return**

Missouri Tax I.D. Number	
Business Location	
Tax Period	Due Date
<div style="text-align: right; font-size: small;">Form 2760 (Revised 12-2014)</div>	
Signature	Date (MM/DD/YYYY)

By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). Under penalties of perjury, I declare that this is a true, accurate, and complete return. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.

1. Gross Receipts .....	\$	
2. Adjustments (+ OR -) .....	\$	
3. Taxable Sales .....	\$	
4. Rate .....		%
5. Amount Due. ....	\$	
6. Timely Payment 2% .....	-\$	
7. Total Tax Due .....	= \$	
8. Interest for Late Payment.....	+\$	<b>K</b>
9. Additions to Tax .....	+\$	<b>L</b>
10. Approved Credit.....	-\$	<b>M</b>
11. Pay This Amount (U.S. Funds Only) .....	= \$	<b>N</b>
Department Use Only.....	*	
Department Use Only.....	*	

**K Line 8 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 7 by the daily interest rate. Then multiply this amount by the number of days late. Your sales tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

Note: Number days late is counted from due date to postmark date.

The following example is based on an annual interest rate of 4% and a daily rate of .0001096.

Example: Line 7 is \$480:

(A)  $\$480 \times .0001096 = .05261$

(B)  $.05261 \times 20 \text{ days late} = 1.05$

\$1.05 is the interest for late payment

**L** Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

**Line 9 - Additions to Tax:** For failure to pay sales tax on or before the due date, 5 percent of line 7. For failure to file sales tax on or before the due date, 5 percent of Line 7 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent)

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due May 20, but is filed (postmarked) June 10

Line 7 is \$500.00

$\$500.00 \times 5\% = \$25.00$

\$25.00 is the additions to tax.

**M** Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate additions.

**Line 10 - Approved Credit:** Enter on Line 10 any approved sales tax credit for which the Director of Revenue issued you an approved credit. **Note: The director may apply the approved credit amount toward a delinquency at any time without prior notice.**

You can also access the Department's website to determine if an overpayment exists on your Missouri tax account by going to <http://dor.mo.gov/business/creditinquiry/>. You will need your Missouri Tax I.D. Number and PIN.

**N** **Line 11 - Pay this Amount:** Enter total amount due (Line 7 + Line 8 + Line 9 – Line 10). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. Visit <http://dor.mo.gov/business/payonline.php> to pay electronically.

## Detailed Instructions For The Two Location Voucher

Missouri Department of Revenue, PO Box 3360, Jefferson City, MO 65105-3360		●	6. Gross Receipts Location B .....	\$		<b>H</b>
<b>Sales Tax Return</b>			7. Adjustments +/- Location B .....	\$		<b>I</b>
1. Gross Receipts Location A .....	\$	<b>C</b>				
2. Adjustments +/- Location A .....	\$	<b>D</b>				
3. Taxable Sales Location A .....	\$	<b>E</b>				
4. Rate.....		<b>F</b>		%		
5. Tax Due Location A .....	\$	<b>G</b>				
MO Tax I.D. Number:		<b>A</b>				
Tax Period:			Due Date:			
Primary Business Name:		<b>B</b>				
Location A:						
Location B:						
Signature	Date (MM/DD/YYYY)		16. Pay This Amount (U.S. Funds Only).....	\$		
By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). Under penalties of perjury, I declare that this is a true, accurate, and complete return. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.			Department Use Only ..	*		
			Department Use Only ...	*		●

**A Business Identification Area:** Please use the return that has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted on the return. Correct any wrong information.

**B Business Location A & B:** Each business location for which you are registered to report sales tax is preprinted in this column. If a non-preprinted return is used, enter the business location address for each business location.

You can also add or close a business location by completing a Registration Change Request ([Form 126](#)), contact a customer service representative at (573) 751-5860, or send an e-mail to [businessregister@dor.mo.gov](mailto:businessregister@dor.mo.gov). A Sales and Use Tax Bond is required for adding sales tax locations to your account if you have not met the one year good pay history requirement.

**C Line 1 - Gross Receipts for Location A:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period for location A. If none, enter "0" (zero).

**D Line 2 - Adjustments for Location A:** Make authorized adjustments for location A for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

**E Line 3 - Taxable Sales for Location A:** Enter the amount of taxable sales for location A. To determine this amount, use the following formula:

Gross receipts (+) or (-) Adjustments must equal taxable sales

**F Line 4 - Rate for Location A:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. Tax rates include the applicable local sales tax rate. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the business location. Sellers are responsible for collecting the correct tax rate based on the location of their place of business. If you do not know the correct tax rate, visit <http://dor.mo.gov/business/sales/rates/> or contact the Department of Revenue, Taxation Division at (573) 751-2836.

**G Line 5- Tax Due for Location A:** Multiply the taxable sales of location A by the tax rate indicated for that location and enter AMOUNT OF TAX due for the business location.

**H Line 6 - Gross Receipts for Location B:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period for location B. If none, enter "0" (zero).

**I Line 7 - Adjustments for Location B:** Make authorized adjustments for location B for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

**Sales Tax Return**

1. Gross Receipts Location A.....	\$								
2. Adjustments +/- Location A.....	\$								
3. Taxable Sales Location A.....	\$								
4. Rate.....									%
5. Tax Due Location A.....	\$								

MO Tax I.D. Number:

Tax Period:

Due Date:

Primary Business Name:

Location A:

Location B:

Signature	Date (MM/DD/YYYY)	Form 4814 (12-2014)
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By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). Under penalties of perjury, I declare that this is a true, accurate, and complete return. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.

6. Gross Receipts Location B.....	\$								
7. Adjustments +/- Location B.....	\$								
8. Taxable Sales Location B.....	\$								<b>J</b>
9. Rate.....									<b>K</b> %
10. Tax Due Location B.....	\$								<b>L</b>
11. Amount Due. Add Lines 5 and 10 and enter on Line 11 .... =	\$								<b>M</b>
12. Timely Payment 2% .....	\$								<b>N</b>
13. Interest for Late Payment .....	\$								<b>O</b>
14. Additions to Tax.....	\$								<b>P</b>
15. Approved Credit .....	\$								
16. Pay This Amount (U.S. Funds Only)..... =	\$								
Department Use Only ..	*								
Department Use Only ...	*								

**J Line 8 - Taxable Sales for Location B:** Enter the amount of taxable sales for location B. To determine this amount, use the following formula:

Gross receipts (+) or (-) Adjustments must equal taxable sales

**K Line 9 - Rate for Location B:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the business location. Sellers are responsible for collecting the correct local tax (where applicable) based on the location of their place of business. If you do not know the correct tax rate, visit <http://dor.mo.gov/inrates.php> or contact the Department of Revenue, Taxation Division at (573) 751-2836.

**L Line 10 - Tax Due for Location B:** Multiply the taxable sales of location B by the tax rate indicated for that location and enter AMOUNT OF TAX due for the business location.

**M Line 11- Amount Due:** Add the Tax Due Location A (Line 5) and Tax Due Location B (Line 10 ) to get the total amount due.

**N Line 12 - Timely Payment Allowance:** If you file your return and payment by the required due date, enter two percent (2%) of the amount shown on Line 11. If not paid by the due date or Line 1 is "zero", leave blank.

**O Line 13 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 11 by the daily interest rate. Then multiply this amount by the number of days late. Your sales tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

Note: Number days late is counted from due date to postmark date.

The following example is based on an annual interest rate of 4% and a daily rate of .0001096.

Example: Line 7 is \$480:

(A)  $\$480 \times .0001096 = .05261$

(B)  $.05261 \times 20 \text{ days late} = 1.05$

\$1.05 is the interest for late payment

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

**P Line 14 - Additions to Tax:** For failure to pay sales tax on or before the due date, 5 percent of line 11. For failure to file sales tax on or before the due date, 5 percent of Line 11 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent)

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.



### Sales Tax Return

1. Gross Receipts Location A.....	\$								
2. Adjustments +/- Location A.....	\$								
3. Taxable Sales Location A.....	\$								
4. Rate.....									%
5. Tax Due Location A.....	\$								

6. Gross Receipts Location B.....	\$								
7. Adjustments +/- Location B.....	\$								
8. Taxable Sales Location B.....	\$								
9. Rate.....									%
10. Tax Due Location B.....	\$								
11. Amount Due. Add Lines 5 and 10 and enter on Line 11 .... =	\$								
12. Timely Payment 2% .....	- \$								
13. Interest for Late Payment .....	+ \$								
14. Additions to Tax.....	+ \$								
15. Approved Credit .....	- \$								
16. Pay This Amount (U.S. Funds Only)..... =	\$								
Department Use Only ..	*								
Department Use Only ...	*								

MO Tax I.D. Number:

Tax Period:

Due Date:

Primary  
Business Name:

Location A:

Location B:

Signature	Date (MM/DD/YYYY)	Form 4814 (12-2014)
<b>S</b>		

By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). Under penalties of perjury, I declare that this is a true, accurate, and complete return. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.

Example: Return is due May 20, but is filed (postmarked) June 10

Line 11 is \$500.00

$\$500.00 \times 5\% = \$25.00$

\$25.00 is the additions to tax.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate additions.

**Q** **Line 15 - Approved Credit:** Enter on Line 15 any approved sales tax credit for which the Director of Revenue issued you an approved credit. **Note: The director may apply the approved credit amount toward a delinquency at any time without prior notice.**

You can also access the Department's website to determine if an overpayment exists on your Missouri tax account by going to <http://dor.mo.gov/business/creditinquiry/>. You will need your Missouri Tax I.D. Number and PIN.

**R** **Pay this Amount:** Enter total amount due (Line 11 + Line 12 + Line 13 + Line 14 – Line 15). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. Visit <http://dor.mo.gov/business/payonline.php> to pay electronically.

**S** **Sign and Date Return:** Taxpayer or authorized agent must sign the return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

## Detailed Instructions For Completing Form 53-1

Form <b>53-1</b>		Missouri Department of Revenue <b>Sales Tax Return</b>		RETE		
Select one it: <input type="checkbox"/> Amended Return <input type="checkbox"/> Additional Return		Missouri Tax Identification Number		Federal Employer Identification Number		
Owner Name		Business Name		Reporting Period		
Mailing Address		City		State	Zip Code	
Business Phone Number		Due Date		E-mail Address		
Address Correction: <input type="checkbox"/> Mailing Address <input type="checkbox"/> Reporting Location				Department Use Only		
This return must be filed for the reporting period indicated even if you have no gross receipts or tax to report.						
Business Location	Code	Gross Receipts	Adjustments (Indicate + or -)	Taxable Sales	Rate (%)	Amount of Tax
<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>

- A Business Identification Area:** Please use the return which has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, enter the correct information in the spaces provided.
- B Address Correction:** Check the appropriate box for the address you are correcting. If mailing address is checked, enter the correct address in the preprinted business identification area. If the business location is checked, enter the address for the location(s) being corrected in the BUSINESS LOCATION column. If mailing address and business address are the same, please make both corrections.
- C Business Location:** Each business location for which you are registered to report sales tax is preprinted in this column. If a non-preprinted return is used, enter the business location address for each business location.
- You can also add or close a business location by completing a Registration Change Request (Form 126), contact a customer service representative at (573) 751-5860, or send an e-mail to [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov). A Sales and Use Tax Bond is required for additional sales tax locations added to your account if you have not met the one year good pay history requirement.
- D Code:** This code is the combination of the city code, county code and a site code for each registered location in which you make sales subject to sales tax. These codes are used for distribution of tax to the particular city, county, or district. If you are filing a preprinted return furnished by the Department, the codes are already printed in this column. If completing a non-preprinted return, enter the city, county and site code for each business location you are reporting. The city and county codes are located on the rate chart provided at <http://dor.mo.gov/business/sales/rates/>.
- E Gross Receipts:** Enter gross receipts from all sales of tangible personal property and taxable services that were made during the period for each business location. If none, enter "0" (zero).
- F Adjustments:** Make authorized adjustments for each location for which you are reporting sales. Indicate the "+" or "-" for the total adjustment claimed. This column is used to report any adjustment to gross receipts that may be a negative figure or a positive figure. A negative figure may be exempt sales. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.
- G Taxable Sales:** Enter the amount of taxable sales for each business location. To determine this amount, use the following formula:
- Gross receipts (+) or (-) Adjustments **must equal** taxable sales
- H Rate:** The percentage rate indicated in this column represents the combined state, education, conservation, parks and soils, and local sales tax rates. If you are filing a non-preprinted return or adding a location to a pre-printed return, enter the correct rate for the business location. Sellers are responsible for collecting the correct tax rate based on the location of their place of business. If you do not know the correct tax rate, visit <http://dor.mo.gov/business/sales/rates/> or contact the Department of Revenue, Taxation Division at (573) 751-2836.
- I Amount of Tax:** Multiply the taxable sales of each location by the tax rate indicated for that location and enter AMOUNT OF TAX due for each business location. Compute totals for each column on each page of the return.

See example on next page

Example:

Business Location	Code	Gross Receipts	Adjustments (INDICATE + OR -)	Taxable Sales	Rate (%)	Amount of Tax
Excelsior Springs	23086 047 0001	\$2,500.00	-\$500.00	\$2,000.00	7.600	\$152.00

23086 - Represents the city, which in this example is Excelsior Springs.

047 - Represents the county, which in this example is Clay County.

0001 - This stands for the first location registered.

Sales Inform	Page 1 Totals _____	J	J	J		J
	Page - Totals _____	K	K	K		K
	Totals (All Pages) _____	L	L	L		1. L
<p>Visit <a href="https://dor.mo.gov/online/e-file/login.jsp">https://dor.mo.gov/online/e-file/login.jsp</a> to file your sales tax return electronically.</p> <p><b>Final Return:</b> If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.</p> <p>Date Business Closed (MM/DD/YYYY): ____/____/____</p> <p><input type="checkbox"/> Out of Business    <input type="checkbox"/> Sold Business    <input type="checkbox"/> Leased Business</p> <p>Visit <a href="http://dor.mo.gov/online/e-file/credit/inquiry">http://dor.mo.gov/online/e-file/credit/inquiry</a> to determine if you have a credit for which you may be entitled to a refund.</p> <p>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.</p>				<p>2. Subtract: 2% timely payment allowance (if applicable) _____</p> <p>3. Total sales tax due _____</p> <p>4. Add: interest for late payments (See Line 4 of Instructions) _____</p> <p>5. Add: additions to tax _____</p> <p>6. Subtract: approved credit _____</p> <p>7. Pay this amount (U.S. Funds only) _____</p>		
<p>Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.</p>				<p>Department Use Only ▶</p>		
Signature	Taxpayer or Authorized Agent's Signature _____		Title _____		Date (MM/DD/YYYY) ____/____/____	
	Printed Name _____		Tax Period (MM/DD/YYYY) through (MM/DD/YYYY) ____/____/____ through ____/____/____			

- J** **Totals (Page 1):** Enter total gross receipts, adjustments, taxable sales and sales tax due for Page 1.
- K** **Total (Additional Pages):** Enter total gross receipts, adjustments, taxable sales and sales tax due for additional pages (if applicable).
- L** **Line 1 - Total (All Pages):** Enter total gross receipts, adjustments, taxable sales and sales tax due for all pages.
- M** **Line 2 - Timely Payment Allowance:** If you file your return and payment by the required due date, enter two percent (2%) of the amount shown on Line 1. If not paid by the due date or Line 1 is "zero", leave blank.
- N** **Line 3 - Total Sales Tax Due:** Enter total sales tax due (Line 1 – Line 2). Example: \$500.00 - \$10.00 = \$490.00 tax due.
- O** **Line 4 - Interest for Late Payment:** If the tax due is not paid by the due date, multiply Line 3 by the daily interest rate. Then multiply this amount by the number of days late. Your sales tax return is considered timely if it is postmarked on or before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. See the example below:

Note: Number days late is counted from due date to postmark date.

The following example is based on an annual interest rate of 4% and a daily rate of .0001096.

Example: Line 7 is \$480:

(A) \$480 X .0001096 = .05261

(B) .05261 X 20 days late = 1.05

\$1.05 is the interest for late payment

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

**P Line 5 - Additions to Tax:** For failure to pay sales tax on or before the due date, 5 percent of line 3. For failure to file sales tax on or before the due date, 5 percent of Line 3 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent)

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate interest.

For example, if a return due May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due May 20, but is filed (postmarked) June 10

Line 3 is \$500.00

\$500.00 x 5% = \$25.00

\$25.00 is the additions to tax.

Access <http://dor.mo.gov/calculators/interest/> to help calculate the appropriate additions.

**Q Line 6 - Approved Credit:** Enter on Line 6 any approved sales tax credit for which the Director of Revenue issued you an approved credit. **Note: The director may apply the approved credit amount toward a delinquency at any time without prior notice.**

You can also access the Department’s website to determine if an overpayment exists on your Missouri tax account by going to <http://dor.mo.gov/business/creditingquiry/>. You will need your Missouri Tax I.D. Number and PIN.

**R Line 7 - Pay this Amount:** Enter total amount due (Line 3 + Line 4 + line 5 – Line 6). Send payment for the total amount. Make check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. Visit <http://dor.mo.gov/business/payonline.php> to pay electronically.

**S Sign and Date Return:** Taxpayer or authorized agent must sign the return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

Sales Inform	Page 1 Totals _____	J	J	J	J
	Page -- Totals _____	K	K	K	K
	Totals (All Pages) _____	L	L	L	1. L
<p>Visit <a href="http://dor.mo.gov/business/electronic_login.jsp">http://dor.mo.gov/business/electronic_login.jsp</a> to file your sales tax return electronically.</p> <p><b>Final Return:</b> If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.</p> <p>Date Business Closed (MM/DD/YYYY): ____/____/____</p> <p><input type="checkbox"/> Out of Business    <input type="checkbox"/> Sold Business    <input type="checkbox"/> Leased Business</p> <p>Visit <a href="http://dor.mo.gov/business/creditingquiry/">http://dor.mo.gov/business/creditingquiry/</a> to determine if you have a credit for which you may be entitled to a refund.</p> <p>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.</p>					
<p>Subject: 2% timely payment allowance (if applicable)      2. M</p> <p>Total sales tax due _____      3. N</p> <p>Add: interest for late payments (See Line 4 of Instructions)      4. O</p> <p>Add: additions to tax      5. P</p> <p>Subtract: approved credit      6. Q</p> <p>Pay this amount (U.S. Funds only)      7. R</p>					
<p>Department Use Only ▶</p>					
Signature	<p>Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.</p>				
	<p>Taxpayer or Authorized Agent's Signature      <b>S</b></p>	<p>Title _____</p>		<p>Date (MM/DD/YYYY) ____/____/____</p>	
<p>Printed Name _____</p>			<p>Tax Period (MM/DD/YYYY) through (MM/DD/YYYY) ____/____/____ through ____/____/____</p>		

## Payment Options

You have several options to pay your taxes. You can pay by check, draft, or money order payable to the Director of Revenue (U.S. funds only). Do not send cash or stamps. **Your completed return and payment should be mailed to Missouri Department of Revenue, Taxation Division, P.O. Box 840, Jefferson City, MO 65105-0840.**

You can also pay online using the online options below.

**Electronic Bank Draft (E-Check)** - By entering your bank routing number, checking account number, and your next check number, you can pay online. There will be a minimal handling fee per filing period/transaction to use this service.

**Credit Card** - This payment system accepts MasterCard, Discover, Visa, and American Express. The convenience fees listed below will be charged to your account for processing the credit card payment.

### Amount of Tax Paid Convenience Fee

Tax Paid	Convenience Fee
\$0.00 – \$50.00	\$1.25
\$50.01 – \$75.00	\$1.75
\$75.01 – \$100.00	\$2.15
\$100.01 or more	2.15%

\*Rates are subject to change. Please check the website at <http://dor.mo.gov/business/payonline.php> for current rates.

**Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, JetPay, **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's website and connecting to the website of JetPay. The website of JetPay, is a secure and confidential website.

**To pay online, please visit:** <http://dor.mo.gov/business/payonline.php>

**TXP Bank Project (TXP)** - TXP offers another option for making your tax payments. It allows you to provide payment information to your bank. The bank, in turn, converts the information into a CCD+ format that allows it to transfer your payment information along with your authorized ACH credit to the Department. The option is available to any Missouri taxpayer remitting sales tax. If you make your payment electronically, please remember you must still submit your return to the Department.

By utilizing TXP Bank Project for your tax payment, you eliminate the possibility of postal delays and possible late payment fees; and the cost and time to generate and sign checks. The Department saves processing and data entry costs associated with paper remittance. If you have questions about tax TXP Bank Project, please contact the Department by e-mail at [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov), call (573) 751-8150, or write to Missouri Department of Revenue, P.O. Box 543, Jefferson City, Missouri 65105-0543.

## Records to be Retained

The following records should be retained for at least three years ([Section 144.320 RSMo](#)):

- Copies of Missouri sales and use tax returns including any worksheets.
- Sales journals, general ledgers, or any and all other source documents used to complete the sales and use tax return.
- Missouri sales invoices.
- Exemption certificates, exemption letters, or other proof of exemption for all sales claimed exempt from Missouri sales or use tax.
- Purchase invoices and especially those for fixed assets purchased by taxpayer.
- Detailed depreciation schedule or fixed asset listing.
- Check register, purchases journal, or disbursement journal.
- Chart of accounts and customer lists.