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MISSOURI DEPARTMENT OF REVENUE

Form **53-V**

Vendor's Use Tax Return

In the event your mailing
or a reporting locatio
Registration Change Reques

Department Use Only (MM/DD/YY)

PIN

Due Date (MM/DD/YY)

Missouri Tax I.D. Number

Reporting Period (MM/YY)

Owner Name

Address

State

ZIP Code

Totals For This Return	Receipts	(Indicate + or -)	Taxable Sales	Amount of Tax
1. Totals (All Pages)	.	.	.	.

Provide Tax Breakdown Starting With Page Two

You must provide a breakdown of tax, by location and item, on page two. If a breakdown is not provided your filing will be considered incomplete and may be subject to penalties and interest. Attach additional pages if necessary.

☐ Select this box if you have added new locations

2. Subtract: 2% timely payment allowance (if applicable)	-	.
3. Subtract: Approved credit	-	.
4. Balance Due	=	.
5. Add: Interest for late payments (See Line 5 instructions).....	+	.
6. Add: Additions to tax.....	+	.
7. Pay this amount (U.S. funds only).....	=	.
Department Use Only		.

Final Return

If this is your final return, enter the close date below and check the reason for closing your account.

Date Closed (MM/DD/YY)

☐ Out of Business ☐ Sold Business

By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). 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.

Taxpayer or Authorized Agent's Signature

Printed Name

Title

E-mail Address

Telephone Number

Date Signed (MM/DD/YY)

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

Phone: (573) 751-2836
TTY: (800) 735-2966
Fax: (573) 526-8747
E-mail: businesstaxprocessing@dor.mo.gov

Visit https://dors.mo.gov/tax/busefile/login.jsp to file your use tax return electronically.

Missouri Tax I.D. Number | | | | | | | | |

Reporting Period (MM/YY) | | | | |

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Page | | of | |

Close	Business Location (Street Address and City)	Jurisdiction Code (City, County, and District)	Item Code	Site Code	Gross Receipts	Adjustments (Indicate + or -)	Taxable Sales	Tax Rate (Do not include % symbol)	Amount of Tax
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Page -- Totals ....

Vendor's Use Tax Return (Form 53-V) Instructions

Important: This return must be filed for the reporting period even though you have no tax to report.

Amended Return Check Box – This box should be checked to correct a previously filed return to show an increase or decrease in the amount of tax liability. A separate return must be filed for each period being amended. If the return and payment are being submitted after the period(s) due date, interest and penalty will apply to the additional amount being reported.

Please note if an overpayment has been authorized, the overpayment is subject to be used as an offset towards any debt. In addition, to receive a refund of the overpayment attach a Seller's Claim for Sales or Use Tax Refund or Credit (**Form 472S**).

Filing Frequency - This is the frequency in which you are required to file your returns. Not a required field. If unknown leave blank.

PIN – This is a unique four digit number that is issued to you by the Department of Revenue. Not a required field. If unknown leave blank.

Due Date – Visit **http://dor.mo.gov/taxcalendar/** for a list of due dates.

Missouri Tax I.D. Number – This is an eight digit number issued by the Missouri Department of Revenue to identify your business. If you have not registered with the Department, complete the Missouri Tax Registration Application (**Form 2643**) or complete your registration online by going to **https://dors.mo.gov/tax/coreg/index.jsp**. If you have misplaced your Missouri Tax I.D Number, you can call (573) 751-5860.

Federal Employer I.D. Number – This is a nine digit identification number issued by the Internal Revenue Service to identify your business.

Reporting Period - This is the tax period you are required to file based on your filing frequency.

Owner and Business Name, Address, City, State and ZIP Code – Enter the name, address, city, state and ZIP code. Note: In the event your mailing address, primary business location, or a reporting location has changed you will need to complete the Missouri Registration Change Request (**Form 126**) and submit it with your return.

Line 1- Totals (All Pages) – Enter the total gross receipts, adjustments, taxable sales, and tax due for all pages.

Each page must have a breakdown per business location identifying the item code, site code, gross receipts, adjustment, taxable sales, and amount of tax. See the page two instructions for more information. If a breakdown is not provided, your filing will be considered incomplete and may be subject to penalties and interest. Attach additional pages if necessary.

Adding New Locations – This box should be checked when adding a new business location(s). The location information (street address and city) on page two or subsequent pages must be completed when this box is checked. A breakdown per location which identifies the item code, gross receipts, adjustments, taxable sales, and amount of tax must also be provided. See page two instructions for more information.

Final Return – If this is your final return, enter the close date 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 15 days of the sale or closing.

Line 2 – Subtract: 2% Timely Payment Allowance – Multiply total amount of tax by 2% and enter the amount on this line. If the return is late the discount is not allowed.

Line 3 – Subtract: Approved Credit – This is a credit that has been approved by the Department of Revenue.

Line 4 – Balance Due – Amount of Tax from line 1 minus line 2, and 3 (if applicable).

Line 5 – Add Interest for late payments – If tax is not paid by the due date, (A) multiply Line 4 by the daily interest rate*. Then (B) multiply this amount by the number of days late. See example below. Note: The number of days late is counted from the due date to the postmark date.

For example, if the due date is March 20, and the postmark date is April 9, the payment is 20 days late. The example below is based on an annual interest rate of 4% and a daily rate of .0001096.

Example Line 3 is $480
(A) $480 x .0001096 = .05261
(B) .05261 x 20 days late = 1.05
1.05 is the interest for late payment

*The annual interest rate is subject to change each year. Visit **http://dor.mo.gov/intrates.php** to access the annual interest rate. Visit **http://dor.mo.gov/calculators/interest/** for assistance calculating the appropriate interest.

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Lines 6 – Add Additions to Tax – For failure to pay sales tax on or before the due date, 5% of Line 4. For failure to file a sales tax return on or before the due date, 5% of Line 4 for each month late up to a maximum of 25% (5 months late in filing = 25%). Note: If additions to tax for failure to file apply, do not pay additions to tax for failure to pay.

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

Example: Return is due March 20, but is filed (postmarked) April 10
Line 5 is $480
$480 x 5% = $24
$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21
Line 5 is $480
$480 x 10% = $48
$48 is the additions to tax

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

Line 7 – Pay This Amount – Enter total amount due (Line 4 "plus" Line 5 "plus" Line 6). Send a check for the total amount. Make check, draft, or money order payable to Director of Revenue (U.S. funds only). Do not send cash or stamps. Visit **http://dor.mo.gov/business/payonline.php** to pay your vendors use tax online using a credit card or e-check (electronic bank draft).

Page 2 Instructions

Missouri Tax I.D. Number – Enter your Missouri I.D. Number from page 1.

Reporting Period – Enter reporting period from page 1

Page _ of __ – The front page acts as page 1. Any sequent pages start with page 2. Please indicate total to ensure all pages are received.

Business Locations – Vendors whose sales to Missouri purchasers are not subject to sales tax are subject to use tax. Report your sales to customers located in every city, county or district that has enacted a local use tax on a separate location on your use tax return. Report sales to customers that are not located within a city, county or district that has enacted a local use tax on a "State Only" line on your return at a state rate of 4.225%. Report item taxes, such as the qualifying food tax, on a second line for each location. Clearly write the word "food" on that second line. If you have discontinued operation of a business location, check the "Close" box in front of the location.

Jurisdiction Code – Enter the jurisdiction code of each location from which you made sales. This is a numeric code that is assigned by the Missouri Department of Revenue to each city, county, and district. If unknown, leave blank.

Item Code – Enter the four digit item code that is assigned by the Department. Item taxes, such as the food tax, are reported on a separate line for each business location. If unknown, clearly indicate what the item tax is. For example, if you are reporting food sales at the lower food tax rate, write "Food".

Site Code – Enter the one to four digit site code that is assigned by the Department. If unknown, leave blank.

Gross Receipts – Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "zero" (0).

Adjustments – Make any adjustments for each location for which you are reporting. Indicate "plus" or "minus" for the total adjustment claimed for each location. A negative figure may be exempt sales or nontaxable receipts. Positive adjustments are items that were purchased exempt, but subsequently used by the seller.

Taxable Sales – Enter the amount of taxable sales for each business location. Gross Receipts (+) or (–) Adjustments = Taxable Sales.

Rate – The rate percentage must include the combined state, conservation, parks and soils, and local option use tax rate for this "reporting location". Tax rates for city "reporting locations" include any applicable county local option use tax. Vendors are responsible for collecting the correct local tax (where applicable) based on where the Missouri purchaser stores, uses, or consumes the tangible personal property. If you are unsure of the correct tax rate, access the Department's website at **http://dor.mo.gov/business/sales/rates** or contact the Taxation Division at (573) 751-2836 for assistance.

Amount of Tax – Multiply your taxable sales for each location by the applicable tax rate percent and enter the amount of tax.

Page Totals – Enter the total gross receipts, adjustments, taxable sales and tax due for each page.

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