

## Missouri Department of Revenue

**Sales Tax Return**

Missouri Tax I.D. Number 	
Business Location 	
Tax Period (MM/YYYY)     /	Due Date (MM/DD/YYYY)     /     /
<div style="text-align: right;">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<br>(+ OR -) .....               | <input type="checkbox"/> \$ |
| 3. Taxable Sales .....                         | \$                          |
| 4. Rate .....                                  | %                           |
| 5. Amount Due. ....                            | \$                          |
| 6. Timely Payment 2% .....                     | - \$                        |
| 7. Total Tax Due .....                         | = \$                        |
| 8. Interest for<br>Late Payment.....           | + \$                        |
| 9. Additions to Tax.....                       | + \$                        |
| 10. Approved Credit.....                       | - \$                        |
| 11. Pay This Amount<br>(U.S. Funds Only) ..... | = \$                        |
| Department Use Only.....                       | *                           |
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Did you know you could e-file this return? Visit our website at <http://dor.mo.gov/business/payonline.php> for more information. 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, which you can keep for your records to verify that your filing has been received. E-filing also eliminates the need to physically mail your return and payment.

**Instructions for completing the sales tax return**

This sales tax return is designed for taxpayers reporting for one business location only.

**Important:** Returns must be filed for the reporting period indicated even if you have no tax to report. Your filing frequency is determined by the amount of state tax due. State taxes collected of \$500 or more per month are to be filed on a monthly basis. State taxes collected over \$100 per quarter, but less than \$500 per month should be filed on a quarterly basis. State taxes collected less than \$100 per quarter should be filed on an annual basis. Do not round your figures on the return.

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a "time sale". To report time sales:

- 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made.
- 2) Write "Time Sales" on the face of the return. (If "Time Sales" is not written on the return, there is a possibility that the return could be processed as a late filed additional return.)
- 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

**Line 1: Gross Receipts** — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period. If you had no receipts, enter zero.

**Line 2: Adjustments** — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus or a minus sign for the adjustments. Refer to Detailed Instructions ([Form 4789](#)) for adjustments authorized under the sales tax law. Instructions are updated annually and provided on our website.

— Enter taxable sales. Line 1 (Gross Receipts) plus (+) or minus (-) Line 2 (Adjustments) = Line 3 (Taxable Sales).

**Line 4: Rate** — The rate percentage indicated on this line represents the combined state, education, conservation, parks and soils, and any applicable local sales tax rates. The Department of Revenue will notify you if there is a change in the tax rate. The Department will also send you a new sales tax book containing returns with the updated sales tax rates for your location. Failure to be notified does not relieve you of the tax. Access <http://dor.mo.gov/business/sales/rates/> for current tax rates.

**Line 5: Amount of Tax Due** — Line 3 (Taxable Sales) multiplied (x) by Line 4 (Rate) = Line 5 (Amount of Tax Due).

**Line 6: Two Percent Timely Payment** — If you file your return and payment on time, enter two percent of the amount shown on Line 5. If not filed or paid by the due date or if Line 5 is not greater than zero, leave blank or enter a zero.

**Example:** Line 5 is \$480

$$\$480 \times 2\% = \$9.60$$

\$9.60 is the timely payment allowance

Line 7: Total Tax Due

Line 5 (Amount of Tax Due) minus (–) Line 6 (Timely Payment)  
= Line 7 (Total Tax Due).

Line 8: Interest for Late Payment — If tax is not paid by the due date, (A) multiply total tax due by the daily interest rate\* (daily interest rate is calculated by dividing the annual interest rate by 365 days) and (B) multiply this amount by number of days late.

Note: 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 following example is based on an annual interest rate of 3% and a daily rate of .0000822.

Example: Line 7 is \$480:

(A)  $\$480 \times .0000822 = .03946$

(B)  $.03946 \times 20 \text{ days late} = \$.79$

\$.79 is the interest for late payment

\* The annual interest rate is subject to change each year. Visit our website at: <http://dor.mo.gov/intrates.php> to access the annual interest rate.

Line 9: Additions to Tax — For failure to pay sales tax on or before the due date, enter 5 percent of Line 7. For failure to file a sales tax return on or before the due date, enter 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 March 20 is filed any time between March 21 and April 20, the rate would be 5 percent; if filed any time between April 21 and May 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example:

Return is due March 20, but is filed (postmarked) April 10

Line 7 is \$480

$\$480 \times 5\% = \$24$

\$24 is the additions to tax

Example:

Return is due March 20, but is filed (postmarked) April 21

Line 7 is \$480

$\$480 \times 10\% = \$48$

\$48 is the additions to tax

Line 10: Approved Credit — Enter any sales tax credit for which the Department issued you an approved credit. An approved credit application must accompany the sales tax return. Access the online Credit Inquiry System at <http://dor.mo.gov/business/creditinquiry/> to determine if an overpayment exists on your Missouri sales tax account.

Line 11: Pay This Amount — Line 7 plus Line 8 plus Line 9 minus Line 10. Make remittance payable to Missouri Director of Revenue (U.S. funds only). 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. Do not send cash or stamps.

Sign and date the return.

If you have questions concerning your registration, please contact:

Missouri Department of Revenue  
Taxation Division  
P.O. Box 3300  
Jefferson City MO 65105-3300  
(573) 751-5860  
[businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)

If you have technical sales tax questions, please contact:

Missouri Department of Revenue  
Taxation Division  
P.O. Box 358  
Jefferson City MO 65105-0358  
(573) 751-2836  
[salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov)

Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

