

Missouri Department of Revenue
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)
_____	____/____/____

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.

Form 4814 (Revised 12/2014)

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 ...	*																		

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 two business locations or one business location and an item tax 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.

Sales Tax 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 (Location A) — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period for Location A. If you had no receipts, enter zero.

Line 2: Adjustments (Location A) — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus

or a minus sign for the adjustments.

Line 3: Taxable Sales (Location A) — Enter taxable sales for Location A, Line 1 (Gross Receipts) plus (+) or minus (–) Line 2 (Adjustments) = Line 3 (Taxable Sales).

Line 4: Rate (Location A) — 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 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. Visit <http://dor.mo.gov/business/sales/rates/> to access current tax rates.

Line 5: Tax Due (Location A) — Line 3 (Taxable Sales) multiplied (x) by Line 4 (Rate) = Line 5 (Tax Due — Location A).

Line 6: Gross Receipts (Location B) — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period for Location B. If you had no receipts, enter zero.

Line 7: Adjustments (Location B) — 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 the Department's website.

Line 8: Taxable Sales (Location B) — Enter taxable sales for Location B, Line 6 (Gross Receipts) plus (+) or minus (–) Line 7 (Adjustments) = Line 8 (Taxable Sales).

Line 9: Rate (Location B) — 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 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. Visit <http://dor.mo.gov/business/sales/rates/> for current tax rates.

Line 10: Tax Due (Location B) — Line 8 (Taxable Sales) multiplied (x) by Line 9 (Rate) = Line 10 (Tax Due — Location B).

Line 11: Total Amount Due — Add the Tax Due from Location A and the Tax Due from Location B (Line 5 plus (+) Line 10).

Line 12: Two Percent Timely Payment — If you file your return and payment on time, enter two percent of the amount shown on Line 11. If not paid by the due date or Line 11 is not greater than zero, leave blank.

Example: Line 11 is \$480

\$480 x 2% = \$9.60

\$9.60 is the timely payment allowance

Line 13: Interest for Late Payment — If tax 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. See example below.

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 daily rate of .0000822.

Example: If Line 7 is \$480:

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

(B) .0000822 x 20 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/inrates.php> to access the annual interest rate.

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 a sales tax return 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 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 11 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 11 is \$480

\$480 X 10% = \$48

\$48 is the additions to tax

Line 15: Approved Credit — Enter any sales tax credit for which the Department issued you an approved credit. Approved credit must accompany the sales tax return. You can access the Online Credit Inquiry System to determine if an overpayment exists on your Missouri sales tax account at <http://dor.mo.gov/business/creditingquiry/>.

Line 16: Pay This Amount: Timely Returns — Line 11 minus (–) Line 12 minus (–) Line 15 = Line 16 (Pay This Amount). If your return is not timely: Line 11 plus (+) Line 13 plus (+) Line 14 minus (–) Line 15 = Line 16 (Pay This Amount).

Note: If your return and payment are late, you do not receive a timely payment allowance. If your return is not filed by the due date, do not subtract a timely payment allowance. 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

businessstaxregister@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

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

