Examples

A Branson hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.6% and at the rate of 4.6% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.475% for its restaurant sales of food and drink. The district should collect tax at the rate of 7.6% for its charges for hotel room accommodations. Below is a sample return for this hotel.

An Indian Point hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.975% and at the rate of 4.975% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.975% for its restaurant sales of food and drink and for its charges for hotel room accommodations. Below is a sample return for this hotel.

MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
P.O. BOX 840
JEFFERSON CITY, MO 65105-0840
(573) 751-2836
TDD (800) 735-2966

RETE

SALES TAX RETURN

Check box if Amended Return ☐ Or Additional Return ☐

FORM **53-1** (REV. 11-2005)

MISSOURI TAX ACCOUNT NUMBER: 99999999

• DO NOT WRITE IN SHADED AREAS

OWNER'S NAME: Any Owner	REPORTING PERIOD: April 2006
BUSINESS NAME: Any Indian Point Hotel with Gift Shop and Restaurant	FEDERAL IDENTIFICATION NUMBER
MAILING ADDRESS: Any Address	TELEPHONE NUMBER
CITY: Indian Point	STATE: MO / ZIP

ADDRESS CORRECTION ☐ MAILING ADDRESS ☐ BUSINESS LOCATION

BUSINESS PHONE NUMBER: Check here if phone # changed ☐

DUE DATE: May 22, 2006

IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.

BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR –)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
Any Indian Point Address	35186 00001 209	40,000.00	+	40,000.00	8.975	3,590.00
Food Tax TCED	35186 FD04 209	1,000.00	+	1,000.00	4.975	49.75
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
PAGE 1 TOTALS						3,639.75
PAGE TOTALS						
TOTALS (ALL PAGES)						1. 3,639.75

Instructions are updated annually and are provided on our web site at **www.dor.mo.gov/tax/business/sales/forms/.**

FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed: _____

☐ Out of Business ☐ Sold Business ☐ Leased Business

SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable)	2. – 72.79
TOTAL SALES TAX DUE	3. = 3,566.96
ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)	4. +
ADD: ADDITIONS TO TAX	5. +
SUBTRACT: APPROVED CREDIT	6. –
PAY THIS AMOUNT (U.S. Funds Only) ▶	7. = 3,566.96

SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.

I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.

SIGNATURE OF TAXPAYER OR AGENT	TITLE
DATE SIGNED	TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY): 04/01/06 thru 04/30/06

MO 860-1153 (11-2005)

A grocery store has a location in Stone County and in Taney County, both locations inside the new Branson/Lakes Tourism Enhancement District. The sales of food by the grocery store qualify for the exemption in Section 144.014, RSMo and the district food sales tax exemption. All other sales of non-food items are subject to the full state and local rate. Therefore, the Stone County location's sales of food is subject to tax at the rate of 3.475% and its sales of non-food items is subject to tax at the rate of 7.475%. The Taney County location's sales of food is subject to tax at the rate of 3.1% and its sales of non-food items is subject to tax at the rate of 7.1%. Below is a sample return for this grocery store owner.

MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
P.O. BOX 840
JEFFERSON CITY, MO 65105-0840
(573) 751-2836
TDD (800) 735-2966

RETE

SALES TAX RETURN

Check box if Amended Return ☐ Or Additional Return ☐

FORM **53-1** (REV. 11-2005)

MISSOURI TAX ACCOUNT NUMBER: 99999999

• DO NOT WRITE IN SHADED AREAS

OWNER'S NAME: Any Owner	REPORTING PERIOD: April 2006
BUSINESS NAME: Any Taney and Stone County Grocery Store	FEDERAL IDENTIFICATION NUMBER:
MAILING ADDRESS: Any Address	TELEPHONE NUMBER:
CITY: Any City	STATE: Mo / ZIP:

ADDRESS CORRECTION ☐ MAILING ADDRESS ☐ BUSINESS LOCATION

BUSINESS PHONE NUMBER: Check here if phone # changed ☐

DUE DATE: May 22, 2006

IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.

BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
Any Stone County Address (TCED)	00000 213 00001	2,000.00	+	2,000.00	7.475	149.50
Food Tax TCED	00000 213 FD04	50,000.00	+	50,000.00	3.475	1,737.50
Any Taney County Address (TCED)	00000 209 00002	2,000.00	+	2,000.00	7.100	142.00
Food Tax TCED	00000 209 00002	50,000.00	+	50,000.00	3.100	1,550.00
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
PAGE 1 TOTALS						3,579.00
PAGE TOTALS						
TOTALS (ALL PAGES)						1. 3,579.00

Instructions are updated annually and are provided on our web site at **www.dor.mo.gov/tax/business/sales/forms/.**

FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed: _____

☐ Out of Business ☐ Sold Business ☐ Leased Business

SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.

I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.

SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable)	2. – 71.58
TOTAL SALES TAX DUE	3. = 3,507.42
ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)	4. +
ADD: ADDITIONS TO TAX	5. +
SUBTRACT: APPROVED CREDIT	6. –
PAY THIS AMOUNT (U.S. Funds Only) ▶	7. = 3,507.42

SIGNATURE OF TAXPAYER OR AGENT	TITLE
DATE SIGNED	TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY): 04/01/06 thru 04/30/06

MO 860-1153 (11-2005)

A wireless telephone service provider has a storefront in Indian Point. The provider also sells phones and accessories from that storefront location. The sale of telephone service is exempt from the Branson/Lakes Tourism Community Enhancement District Tax but its sale of phones and accessories is not exempt. Therefore, the provider should collect tax at the rate of 8.975% on its sales of phones and accessories from its Indian Point location. The provider should collect tax at the rate of 7.975% on its sales of wireless service to Indian Point residents. Below is a sample return for this wireless telephone provider.

MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
P.O. BOX 840
JEFFERSON CITY, MO 65105-0840
(573) 751-2836
TDD (800) 735-2966

RETE

SALES TAX RETURN

Check box if Amended Return ☐ Or Additional Return ☐

FORM **53-1** (REV. 11-2005)

MISSOURI TAX ACCOUNT NUMBER: 99999999

• DO NOT WRITE IN SHADED AREAS

OWNER'S NAME: Any Owner	REPORTING PERIOD
BUSINESS NAME: Any Indian Point Wireless Service and Accessories	FEDERAL IDENTIFICATION NUMBER
MAILING ADDRESS: Any Address	TELEPHONE NUMBER
CITY: Any City	STATE / ZIP

ADDRESS CORRECTION: ☐ MAILING ADDRESS ☐ BUSINESS LOCATION

BUSINESS PHONE NUMBER: Check here if phone # changed ☐

DUE DATE: May 22, 2006

IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.

BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR –)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX
Any Indian Point Address	35186 209 00001	2,000.00	+	2,000.00	8.975	179.50
Branson TCED Exempt	35186 209 TR01	50,000.00	+	50,000.00	7.975	3,987.50
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
			+			
PAGE 1 TOTALS						4,167.00
PAGE TOTALS						
TOTALS (ALL PAGES)						1. 4,167.00

Instructions are updated annually and are provided on our web site at **www.dor.mo.gov/tax/business/sales/forms/.**

FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed: _____

☐ Out of Business ☐ Sold Business ☐ Leased Business

SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.

I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.

SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable)	2. – 83.34
TOTAL SALES TAX DUE	3. = 4,083.66
ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)	4. +
ADD: ADDITIONS TO TAX	5. +
SUBTRACT: APPROVED CREDIT	6. –
PAY THIS AMOUNT (U.S. Funds Only) ▶	7. = 4,083.66

SIGNATURE OF TAXPAYER OR AGENT	TITLE
DATE SIGNED	TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY): 04/01/06 thru 04/30/06

MO 860-1153 (11-2005)