

## 12 CSR 10-103.170 Aggregate Amount Defined

**PURPOSE:** This rule defines the term aggregate amount for Missouri use tax purposes and interprets and applies section 144.660, RSMo.

(1) For the purpose of the compensating use tax law, aggregate amount is defined as only the amount of state compensating use tax due.

(2) When a vendor is unable to file a return by the due date, the vendor may estimate the amount of tax due for the first two (2) months of a quarter based on the best information available such as the same month the previous year with a modifier for business or economic conditions.

(3) A return must be filed and completed in its entirety even if a taxpayer is filing an estimated return (see section 144.660, RSMo).

**AUTHORITY:** section 144.705, RSMo 2016.\* U.T. regulation 655-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. This rule was previously filed as 12 CSR 10-4.170. Moved to 12 CSR 10-103.170 and amended: Filed July 25, 2023, effective March 30, 2024.

\*Original authority: 144.705, RSMo 1959.