

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 103—Sales/Use Tax—Imposition of Tax**

**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.*