

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

**12 CSR 10-103.185 Filing Returns When No Liability Exists**

*PURPOSE: This rule prescribes that a return shall be filed even though no liability exists.*

(1) Every business, making sales of tangible personal property or rendering a taxable service, is required to file a combined sales/use tax return even though no (zero) (0) sales were made during the period covered by the return.

*AUTHORITY: section 144.705, RSMo 1994. \* U.T. regulation 655-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. This rule was previously filed as 12 CSR 10-4.185. Moved to 12 CSR 10-103.185, effective Aug. 31, 2023.*

*\*Original authority: 144.705, RSMo 1959*