

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

12 CSR 10-103.640 Annual Filing

PURPOSE: This rule interprets the use tax law as it applies to the annual filing of use tax returns and interprets and applies sections 144.655 and 144.660, RSMo.

(1) Any person whose state use tax liability is less than forty-five dollars (\$45) in each calendar quarter may file an annual return for that calendar year on or before January 31 of the succeeding year.

*AUTHORITY: section 144.705, RSMo 1994. * This rule originally filed as 12 CSR 10-4.610. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Moved to 12 CSR 10-103.640, effective Aug. 31, 2023.*

**Original authority: 144.705, RSMo 1959.*