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MISSOURI DEPARTMENT OF REVENUE

Nonprotested Use Tax Payment Report

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

Business information section including Owner's Name, Business Name, Mailing Address, City, State, Zip Code, E-mail Address, and Phone Number.

This form is to be used in conjunction with the Use Tax Protest Payment Affidavit (Form 2041). Any nonprotested use tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form.

Table for Vendor's Use Tax with columns: Tax Type, Gross Receipts, Adjustments, Taxable Sales, Tax Rate, Amount of Tax. Rows include State Use, Conservation, Education, and Parks and Soil.

Summary table for Vendor's Use Totals with rows for total amount, 2% timely payment allowance, and final vendor's use tax due.

Table for Consumer's Use Tax with columns: Tax Type, Taxable Purchases, Tax Rate, Amount of Tax. Rows include State Use, Conservation, Education, and Parks and Soil.

Summary table for Consumer's Use Totals with row for total amount of consumer's use tax.

Final Return section including instructions for closing an account, date business closed, and checkboxes for Out of Business, Sold Business, and Leased Business.

Signature section with fields for Signature, Title, Printed Name, and Date.

Mail to: Taxation Division, P.O. Box 3350, Jefferson City, MO 65105-3350

Phone: (573) 526-9938, TTY: (800) 735-2966, Fax: (573) 751-9409, E-mail: salesrefund@dor.mo.gov

Visit http://dor.mo.gov/business/sales/ for additional information.

Form 2038 (Revised 02-2020)



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Important: This report must be filed in lieu of the Missouri Use Tax Return to report all nonprotested amounts of taxes in a period for which you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Use Tax Protest Payment Affidavit ([Form 2041](#)).

**Business Location:** Enter the address of each business location for which you have the responsibility of reporting tax. Attach Additional Copies Of This Form In Order To Report Multiple Locations.

**Tax Type:** The state, conservation, education and parks and soil taxes are preprinted in this column. Enter each city or county tax type which is not being protested.

**Gross Receipts:** Enter all nonprotested gross receipts by each specific tax type for each business location.

**Adjustments:** Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment.

**Taxable Sales:** Compute taxable sales for each entry.

Gross receipts (+) or (-) adjustments = taxable sales

**Tax Rate:** The state, conservation, education and parks and soil use tax rates are preprinted in this column. If you are subject to city and county taxes, enter the local use tax rate for each city or county tax type.

**Amount of Tax:** Multiply taxable sales by the tax rate of each specific tax type.

Line 1 — total amount of tax: Compute total amount of taxes shown in the amount of tax column.

Line 2 — timely payment allowance: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

Line 3 — vendor's use tax due: Subtract Line 2 from Line 1 and enter remainder.

**Consumer's Use Tax:** You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed two thousand dollars in a calendar year.

**Taxable Purchases:** Enter nonprotested amount of taxable purchases by each specific tax type for each business location.

**Tax Rate:** The state, conservation, education and parks and soil use tax rates are preprinted in this column. If you are subject to city or county taxes, enter the local use tax rate for each city or county tax type.

**Amount Of Tax:** Multiply taxable purchases by the tax rate of each specific tax type.

Line 4 — total amount of tax: Compute total amount of taxes shown in the amount of tax column.

Line 5 — follow instructions shown on front of form.

Line 6 — interest for late payment: If tax is not paid by the due date, multiply Line 5 by the annual percentage rate and then multiply this amount by the number of days late divided by 365 (or 366 in a leap year). The annual percentage rate is subject to change each year. The annual percentage rate can be obtained from our website at: <http://dor.mo.gov/inrates.php>.

Lines 7–9 — Follow instructions shown on front of form.

Protested Amount(s)



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