

## INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN

*Taxpayers who have questions or problems which are not covered in these instructions may obtain assistance by writing to Missouri Department of Revenue, Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358; e-mailing salesuse@dor.mo.gov; phoning (573) 751-2836; or faxing (573) 751-9409. TDD (800) 735-2966*

**IMPORTANT:** A return must be filed for the reporting period indicated even though you have no tax to report. If you are filing an amended or an additional return, check the appropriate box. If typing your return information, please use a **minimum** of 10 point type.

**BUSINESS IDENTIFICATION:** Enter the Missouri Tax I.D. number, owner name, business name, mailing address, Federal I.D. Number and phone number for your business. Also, include the reporting period for which you are filing this return.

**ADDRESS CORRECTION:** Check the appropriate box. If mailing address is checked, enter the correct information in the mailing address area at the top of the form. If business location is checked, enter the correct address for the location(s) being corrected under the BUSINESS LOCATION column.

**BUSINESS LOCATION:** List each of your business locations in this column. Report item taxes, such as a] the food tax, on the second line for each business location. Clearly indicate what the item tax is. For example, if you are reporting food sales at the lower food tax rate, write "Food" on that second line. If you have discontinued operation of a business location, enter Closed and the Date Closed in the GROSS RECEIPTS column for that location. Call Taxation Division at (573) 751-5860 or the local Taxpayer Assistance Center to register a new business location.

**CODE:** Department of Revenue use only.

**GROSS RECEIPTS:** Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "zero" (0).

**ADJUSTMENTS:** Make any qualifying adjustments or subtract nontaxable receipts for each location for which you are reporting. Indicate "plus" or "minus" for each adjustment. **Note:** Instructions are updated periodically and provided on our web site at: [www.dor.mo.gov/tax/business/sales/forms/](http://www.dor.mo.gov/tax/business/sales/forms/).

**TAXABLE SALES:** Enter the amount of taxable sales for each business location.

GROSS RECEIPTS (+) OR (-) ADJUSTMENTS = TAXABLE SALES.

**RATE:** The rate percentage should include the combined state, conservation, parks and soils, and any applicable local or transportation sales tax rate percentages. Enter the sales tax rate for each location. If you don't know the correct rate, access the department's web site at: <http://www.dor.mo.gov/tax/business/sales/rates/> or contact the Taxation Division at (573) 751-2836.

**AMOUNT OF TAX:** Multiply your taxable sales for each location by the applicable tax rate percent for that location and enter AMOUNT OF TAX.

**TOTALS FROM ADDITIONAL PAGES:** If applicable, compute totals from additional pages indicated and enter in appropriate column.

**TOTALS:** Compute the total for each column.

**Line 1 — TOTAL ALL PAGES:** Enter the totals of all pages here.

**Line 2 — TIMELY PAYMENT ALLOWANCE:** If you file your return and payment on time, enter two percent (2%) of the amount shown on Line 1. If not paid by the due date or Line 1 is not greater than "zero", enter "0" or leave blank.

Example: Line 1 is \$480

\$480 × 2% = \$9.60

\$9.60 is the timely payment allowance

**Line 3 — TOTAL SALES TAX DUE:** Enter total sales tax due. (Line 1 "minus" Line 2.)

**Line 4 — INTEREST FOR LATE PAYMENT:** If tax is not paid by the due date, (A) multiply Line 3 by the daily interest rate\*. Then (B) multiply this amount by number of days late. See example below.

**Note:** Number of days late is counted from due date to postmark date. For example, if the due date is March 20 and the postmark date is April 9, the payment is 20 days late. The following example is based on an annual interest rate of 5% and daily rate of .0001370.

Example: Line 3 is \$480

(A) \$480 × .0001370 = .06576

(B) .06576 × 20 days late = 1.32

\$1.32 is the interest for late payment

\*The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: <http://dor.mo.gov/tax/intrates.htm>.

**Line 5 — ADDITIONS TO TAX:** For *failure to pay* sales tax on or before the due date, 5% of Line 3. For *failure to file* a sales tax return on or before the date, 5% of Line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

**Note:** If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21–April 20, the rate would be 5%; if filed any time between April 21–May 20, the rate would be 10%; and so on, up to a maximum of 25%.

Example: Return is due March 20, but is filed (postmarked) April 10

Line 3 is \$480

\$480 × 5% = \$24

\$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21

Line 3 is \$480

\$480 × 10% = \$48

\$48 is the additions to tax

**Line 6 — APPROVED CREDIT:** Enter on Line 6, any sales tax credit for which the Director of Revenue issued you an approved credit.

**Line 7 — PAY THIS AMOUNT:** Enter the total amount due and payable. (Line 3 "plus" Line 4 "plus" Line 5 "minus" Line 6.) Send a check for the total amount. Make check, draft, or money order payable to Director of Revenue (U.S. funds only). Do not send cash or stamps.

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a "time sale". To report "time sales": 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made. 2) Write "Time Sales" on the face of the return. (If "time sales" is not written on the return there is a possibility that the return could be processed as a late filed additional return.) 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

### Taxpayer Assistance Numbers

<b>Jefferson City</b> — (573) 751-7191	<b>Cape Girardeau</b> — (573) 290-5850	<b>St. Louis</b> — (314) 877-0177	<b>Joplin</b> — (417) 629-3070
<b>Kansas City</b> — (816) 889-2944	<b>Springfield</b> — (417) 895-6474	<b>St. Joseph</b> — (816) 387-2230	<b>For taxability/exemption questions, contact:</b> salesuse@dor.mo.gov  <b>For changes to your business account, contact:</b> businesstaxregister@dor.mo.gov
<b>Toll Free Number for Forms</b> (800) 877-6881	<b>Fax-on-Demand (Forms by Fax)</b> (573) 751-4800	<b>Internet</b> www.dor.mo.gov	
<b>Individuals with speech/hearing impairments may call TDD (800) 735-2966 or fax (573) 526-1881.</b>			