

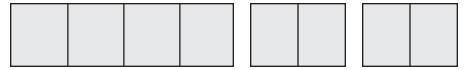


MISSOURI DEPARTMENT OF REVENUE **RETE**
 TAXATION DIVISION
 P.O. BOX 840
 JEFFERSON CITY, MO 65105-0840 (573) 751-2836
SALES TAX RETURN TDD (800) 735-2966

FORM
53-1
 (REV. 06-2011)

MISSOURI TAX I.D. NUMBER _____ FEDERAL I.D. NUMBER _____

• DO NOT WRITE IN SHADED AREAS



Check box if Amended Return Or Additional Return

OWNER'S NAME		REPORTING PERIOD		ADDRESS CORRECTION <input type="checkbox"/> MAILING ADDRESS <input type="checkbox"/> BUSINESS LOCATION	
BUSINESS NAME		BUSINESS PHONE NUMBER: (____) ____ - ____			
MAILING ADDRESS		TELEPHONE NUMBER		Check here if phone # changed <input type="checkbox"/>	
CITY	STATE	ZIP	DUE DATE:		

IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT.

BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX

PAGE 1 TOTALS						
PAGE TOTALS						
TOTALS (ALL PAGES)						1.

You can now file your sales tax return electronically. Visit https://dors.mo.gov/tax/busefile/login.jsp .		SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable)	2. -
FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. Missouri law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business		TOTAL SALES TAX DUE.....	3. =
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.		ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)	4. +
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.		ADD: ADDITIONS TO TAX	5. +
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.		SUBTRACT: APPROVED CREDIT	6. -
I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.		PAY THIS AMOUNT..... (U.S. Funds Only)	7. =

SIGNATURE OF TAXPAYER OR AGENT	TITLE
DATE SIGNED ____/____/____	TAX PERIOD (MMDDYYYY) THRU (MMDDYYYY) ____/____/____ THRU ____/____/____

INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN

You can now file your sales tax return electronically. Visit <https://dors.mo.gov/tax/busefile/login.jsp>.

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 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: Enter the city and county code of the location from which you made sales at retail. Access the rate tables at <http://dor.mo.gov/business/sales/rates/>.

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: <http://dor.mo.gov/forms/index.php?category=4>.

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

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

RATE: The rate percentage must 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://dor.mo.gov/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.

PAGE 1 TOTALS: Enter the total gross receipts, adjustments, taxable sales and tax due for page 1.

PAGE TOTALS: Enter the total gross receipts, adjustments, taxable sales and tax due for other pages, if applicable.

Line 1 — TOTAL ALL PAGES: Enter the total gross receipts, adjustments, taxable sales and tax due for all pages.

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 \times 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) $\$480 \times .0001370 = .06576$
 (B) $.06576 \times 20 \text{ days late} = 1.32$
 \$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/intrates.php>.

Access <http://dor.mo.gov/calculators/interest/> to help you calculate the appropriate interest.

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 \times 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 \times 10\% = \48
 \$48 is the additions to tax

Access <http://dor.mo.gov/calculators/interest/> to help you calculate the appropriate additions.

Line 6 — APPROVED CREDIT: Enter on Line 6, any sales tax credit for which the Director of Revenue issued you an approved credit. You can access the Online Credit Inquiry System to determine if an overpayment exists on your Missouri sales tax account at <http://dor.mo.gov/business/creditinquiry/>.

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. **You can pay your sales taxes online using a credit card or E-check (electronic bank draft). Visit <http://dor.mo.gov/business/payonline.php>.**

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

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