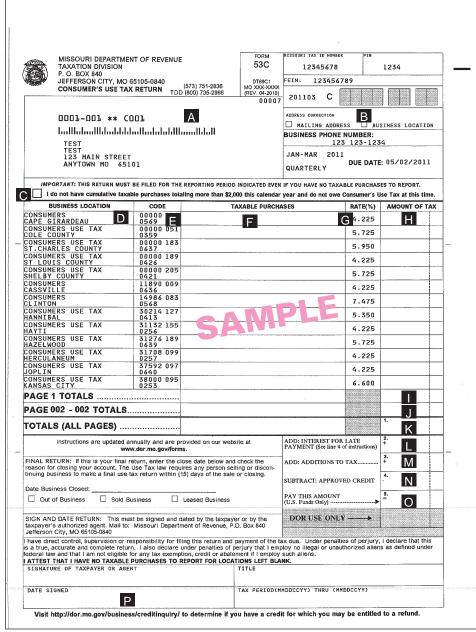
DETAILED INSTRUCTIONS FOR DEPARTMENT PREPRINTED CONSUMER'S USE TAX RETURN FORM 53-C

- **Business Identification:** Please use the return which has the Missouri Tax I.D. Number, owner's name, business name, mailing address, reporting period, and telephone number preprinted at the top of the return. Correct any wrong information.
- Address Correction: Check the appropriate box for the address you are correcting. If mailing address is checked, enter the correct address in the preprinted business identification area. If the reporting location is checked, enter the correct address for the reporting location(s) being corrected in the BUSINESS LOCATION column. If mailing address and business address are the same, please make both corrections.
- Cumulative Taxable Purchases: If you do not have \$2,000 in cumulative taxable purchases, indicate this in the box located at the top of the front page.
- Business Location: This page lists up to thirteen registered locations in which you have a history of making purchases subject to use tax.

If you have more than thirteen locations into which you make Missouri sales, they will be listed on additional pages. If you make purchases subject to use tax at a Missouri location not listed on your return, add it to the return.

- Code: This code is the combination of the city code, county code and a site code for each location into which you make sales subject to vendor's use tax. The codes are already preprinted in this column.
- Taxable Purchases: Once you have made cumulative taxable purchases of \$2,000 or more during the calendar year subject to consumer's use tax, you must remit consumer's use tax on all of your purchases, including the first \$2,000. Enter your taxable purchases for each location.
- **Rate:** The percentage rate indicated in this column represents the combined



state, education, conservation, parks and soils, and local option use tax for this "reporting location". Tax rates for city reporting locations include the applicable county use tax rate.

If you do not know the correct tax rate, access the following web site: **www.dor.mo.gov/tax/business/sales/rates/** or contact the Department of Revenue, Taxation Division, at (573) 751-2836. Certain community improvement districts also impose a local use tax and can be found on our web site.

- Amount of Tax: Multiply the taxable purchases times the rate to arrive at the Amount of Tax for each location. Compute totals for each column on each page of the return.
- Consumer's Totals (Page 1): Enter total purchases and consumer's use tax due for Page 1.
- Consumer's Total (Additional Pages): Enter total purchases and consumer's use tax for additional pages (if applicable).
- Line 1 Consumer's Total (All Pages): Enter total purchases and consumer's use tax due for all pages.

Line 2 — Interest for Late Payment: If the tax due is not paid by the due date, multiply Line 1 by the daily interest rate. Then multiply this amount by the number of days late. See the example below:

Note: Number of days late is counted from due date to postmark date. For example, if the due date is May 20, and the postmark date is May 25, the payment is 5 days late.

Example:

Line 3 is \$500.00

(a) \$500 x .0001370 = .0685 (b) .0685 x 5 days late = \$.34 \$.34 is interest for late payment

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

Line 3 — Additions to Tax: For *failure to pay* use tax on or before the due date, 5 percent of Line 3. For *failure to file* use tax on or before the due date, 5 percent of Line 3 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent).

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 May 20 is filed any time between May 21 – June 20, the rate would be 5 percent; if filed any time between June 21 – July 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due May 20, but is filed (postmarked) June 10
Line 3 is \$500.00
\$500.00 x 5% = \$25.00
\$25.00 is the additions to tax

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

- Line 4 Approved Credit: Enter on Line 4 any approved use tax credit for which the Director of Revenue issued you an approved credit. Note: The director may at any time, without prior notice, apply the approved credit amount toward a delinquency.
- Line 5 Pay This Amount: Enter total amount due (Line 1 + Line 2 + Line 3 = Line 4). Send payment 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 may also pay electronically by accessing our web site at http://dor.mo.gov/business/payonline.php.
- Sign and Date Return: Taxpayer or taxpayer's authorized agent must sign return. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.

