



Missouri Department of Revenue  
Sales Tax Return

RETE

Select one if:  
 Amended Return  Additional Return

Missouri Tax Identification Number

Federal Employer Identification Number

Owner Name		Business Name			Reporting Period		
Mailing Address				City		State	ZIP Code
Business Phone Number ( ) -		Due Date / /		E-mail Address			
Address Correction: <input type="checkbox"/> Mailing Address <input type="checkbox"/> Reporting Location					Department Use Only		

This return must be filed for the reporting period indicated even if you have no gross receipts or tax to report.

Sales Information

Business Location	Code	Gross Receipts	Adjustments (Indicate + or -)	Taxable Sales	Rate (%)	Amount of Tax
Page 1 Totals .....						
Page -- Totals .....						
Totals (All Pages) .....						1.

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

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 (MM/DD/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Out of Business  Sold Business  Leased Business

Visit <http://dor.mo.gov/business/creditinquiry> to determine if you have a credit for which you may be entitled to a refund.

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.

Subtract: 2% timely payment allowance (if applicable).....	2.	-
Total sales tax due .....	3.	=
Add: interest for late payments (See Line 4 of Instructions) .....	4.	+
Add: additions to tax .....	5.	+
Subtract: approved credit.....	6.	-
Pay this amount (U.S. Funds only) .....	7.	=
<b>Department Use Only</b> ▶		

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. I attest that I have no gross receipts to report for locations left blank.

Signature

Taxpayer or Authorized Agent's Signature		Title	Date (MM/DD/YYYY) ____ / ____ / ____
Printed Name		Tax Period (MM/DD/YYYY) through (MM/DD/YYYY) ____ / ____ / ____ through ____ / ____ / ____	

Mail to: Taxation Division  
P.O. Box 840  
Jefferson City, MO 65105-0840

Phone: (573) 751-2836  
TTY: (800) 735-2966  
Fax: (573) 526-8747  
E-mail: [salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov)

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

Form 53-1 (Revised 01-2017)





## Instructions for Completing the Sales Tax Return

### Important

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

### Instructions

#### 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. Contact the 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.

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 the Sales Tax Detailed Instructions and Information ([Form 4789](#)).

#### 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 are unsure of the correct tax rate, access the Department's website at <http://dor.mo.gov/business/sales/rates> or contact the Taxation Division at (573) 751-2836 for assistance.

#### Amount of Tax

Multiply your taxable purchases for each location by the applicable tax rate percent and enter.

#### 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 the 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 example below is based on an annual interest rate of 4% and a daily rate of .0001096.

Example: Line 3 is \$480  
 (A)  $\$480 \times .0001096 = .05261$   
 (B)  $.05261 \times 20 \text{ days late} = 1.05$   
 1.05 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 website 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 due 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 approved 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 total amount due (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 tax 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.

Toll Free Number for Forms (800) 877-6881	Website <a href="http://dor.mo.gov">http://dor.mo.gov</a>	For taxability or exemption questions, contact— <a href="mailto:salesuse@dor.mo.gov">salesuse@dor.mo.gov</a>	For changes to your business account, contact: — <a href="mailto:businesstaxregister@dor.mo.gov">businesstaxregister@dor.mo.gov</a>
Individuals with speech or hearing impairments may call TTY (800) 735-2966 or fax (573) 526-8747.			