

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66



MISSOURI DEPARTMENT OF REVENUE

Use Tax Protest Payment Report

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

Case Number (if applicable)

Business

Form section for Business information including Type of Tax Protested, Owner's Name, Business Name, Mailing Address, City, State, ZIP Code, E-mail Address, and Phone Number.

This form is to be used for filing a use tax protest payment in compliance with Section 144.700, RSMo.

Protested Amount(s)

Table for Vendor's Use Tax with columns: Vendor's Use Tax, Tax Type, Gross Receipts, Adjustments, Taxable Sales, Tax Rate, Amount of Tax.

Vendor's Use Totals section with instructions to enter total amount and calculate net tax due.

Table for Consumer's Use Tax with columns: Consumer's Use Tax, Tax Type, Taxable Purchases, Tax Rate, Amount of Tax.

Consumer's Use Totals section with instruction to enter total amount.

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

Summary table for tax calculations including Total use tax due, interest for late payment, additions to tax, and approved credit.



14019010001

Reason for Protest

--

Section 144.700, RSMo. must be complied with or the protest payment will be deposited to General Revenue.

Notary Information

Embosser or black ink rubber stamp seal	Subscribed and sworn before me, this		
	day of		year
	State	County (or City of St. Louis)	My Commission Expires (MM/DD/YYYY) ____/____/____
	Notary Public Signature		
Notary Public Name (Typed or Printed)			

Department Use Only

Disposition	Reason	Date (MM/DD/YYYY) ____/____/____
-------------	--------	-------------------------------------

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.

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
Signature	Title
Printed Name	Date (MM/DD/YYYY) ____/____/____

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.



Business Location: Enter the address of each business location for which you are reporting a protest payment. 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 being protested. It is your responsibility to know which taxes you are liable for at each business location.

Vendor's Use Tax

Gross Receipts: Enter protested amount of 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 tax rates are preprinted in this column. If you are protesting a city or county tax payment, 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 \$2,000 in a calendar year.

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

Tax Rate: The state, conservation, education, and parks and soil tax rates are preprinted in this column. If you are protesting a city or county tax payment, 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/intrates.php>.

Lines 7 and 8 — Follow instructions shown on front of form.

