



MISSOURI DEPARTMENT OF REVENUE  
**Consumer's Use Tax Return**

Select this box if return is amended

Department Use Only  
(MM/DD/YY)

Grid for Department Use Only (MM/DD/YY)

In the event your mailing address, primary business location,  
or a reporting location changed, please complete the  
Registration Change Request (**Form 126**) and submit with your return.

Filing  
Frequency

Grid for Filing Frequency

PIN

Grid for PIN

Due Date  
(MM/DD/YY)

Grid for Due Date (MM/DD/YY)

Missouri Tax  
I.D. Number

Grid for Missouri Tax I.D. Number

Federal Employer  
I.D. Number

Grid for Federal Employer I.D. Number

Reporting Period  
(MM/YY)

Grid for Reporting Period (MM/YY)

Owner  
Name

Business  
Name

Address

City

State

ZIP  
Code

I do not have cumulative taxable purchases totaling more than \$2,000 this calendar year and do not owe consumer's use tax at this time.

**Totals For This Return**

Amount of Taxable Purchases

Amount of Tax

1. Totals (All Pages)

Grid for Amount of Taxable Purchases

Grid for Amount of Tax

**Provide Tax Breakdown Starting With Page Two**

You must provide a breakdown of tax, by location and item, on page two. If a breakdown is not provided your filing will be considered incomplete and may be subject to penalties and interest. Attach additional pages if necessary.

Select this box if you have added new locations

2. Subtract: Approved credit

Grid for Subtract: Approved credit

Grid for Subtract: Approved credit

3. Balance Due

Grid for Balance Due

Grid for Balance Due

4. Add: Interest for late payments (See Line 4 instructions)

Grid for Add: Interest for late payments

5. Add: Additions to tax

Grid for Add: Additions to tax

6. Pay this amount (U.S. funds only)

Grid for Pay this amount (U.S. funds only)

**Final Return**

If this is your final return, enter the close date below and check the reason for closing your account.

Date Closed  
(MM/DD/YY)

Grid for Date Closed (MM/DD/YY)

Out of Business

Sold Business

Department Use Only

Grid for Department Use Only

By signing this return I am authorizing the Department of Revenue to issue any potential refund(s). 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.

Taxpayer or  
Authorized Agent's  
Signature

Grid for Taxpayer or Authorized Agent's Signature

Printed  
Name

Grid for Printed Name

Title

Grid for Title

E-mail  
Address

Grid for E-mail Address

Telephone  
Number

Grid for Telephone Number

Date Signed  
(MM/DD/YY)

Grid for Date Signed (MM/DD/YY)

**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:** [businessstaxprocessing@dor.mo.gov](mailto:businessstaxprocessing@dor.mo.gov)

Visit <https://mytax.mo.gov>  
to file your use tax return electronically.



Form 53-C (Revised 06-2020)

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## Consumer's Use Tax Return (Form 53-C) Instructions

**Important:** This return must be filed for the reporting period even though you have no tax to report.

**Amended Return Check Box** – This box should be checked to correct a previously filed return to show an increase or decrease in the amount of tax liability. A separate return must be filed for each period being amended. If the return and payment are being submitted after the period(s) due date, interest and penalty will apply to the additional amount being reported.

Please note if an overpayment has been authorized, the overpayment is subject to be used as an offset towards any debt. In addition, to receive a refund of the overpayment attach a Seller's Claim for Sales or Use Tax Refund or Credit (**Form 472S**).

**Filing Frequency** - This is the frequency in which you are required to file your returns. Not a required field. If unknown leave blank.

**PIN** – This is a unique four digit number that is issued to you by the Department of Revenue. Not a required field. If unknown leave blank.

**Due Date** – Visit <http://dor.mo.gov/taxcalendar/> for a list of due dates.

**Missouri Tax I.D. Number** – This is an eight digit number issued by the Missouri Department of Revenue to identify your business. If you have not registered with the Department, complete the Missouri Tax Registration Application (**Form 2643**) or complete your registration online by going to <https://mytax.mo.gov/rtp/portal/business/register-new-business/>. If you have misplaced your Missouri Tax I.D Number, you can call (573) 751-5860.

**Federal Employer I.D. Number** – This is a nine digit identification number issued by the Internal Revenue Service to identify your business.

**Reporting Period** - This is the tax period you are required to file based on your filing frequency.

**Owner and Business Name, Address, City, State and ZIP Code** – Enter the name, address, city, state and ZIP code. Note: In the event your mailing address, primary business location, or a reporting location has changed you will need to complete the Missouri Registration Change Request (**Form 126**) and submit it with your return.

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. If you do not have \$2,000 in cumulative taxable purchases this calendar year, mark the box indicating you do not have cumulative purchases totaling more than \$2,000 and you do not owe consumer's use tax at this time.

**Line 1- Totals (All Pages)** – Enter the total of taxable purchases and amount of tax due for all pages.

Each page must have a breakdown per business location identifying the item code, site code, taxable purchases and amount of tax. See the page two instructions for more information. If a breakdown is not provided, your filing will be considered incomplete and may be subject to penalties and interest. Attach additional pages if necessary.

**Adding New Locations** – This box should be checked when adding a new business location(s). The location information (street address and city) on page two or subsequent pages must be completed when this box is checked. A breakdown per location which identifies the item code, taxable purchases, and amount of tax must also be provided. See page two instructions for more information.

**Final Return** – If this is your final return, enter the close date 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 15 days of the sale or closing.

**Line 2 – Subtract: Approved Credit** – This is a credit that has been approved by the Department of Revenue.

**Line 3 – Balance Due** – Amount of Tax from line 1 minus line 2 (if applicable).

**Line 4 – Add Interest for late payments** – 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: The number of days late is counted from the due date to the 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. Visit <http://dor.mo.gov/intrates.php> to access the annual interest rate. Visit <http://dor.mo.gov/calculators/interest/> for assistance calculating the appropriate interest.



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## Consumer's Use Tax Return (Form 53-C) Instructions Continued

**Lines 5 – Add Additions to Tax** – For failure to pay use tax on or before the due date, 5% of Line 3. For failure to file a use 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 apply, 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 5 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 5 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 – Pay This Amount** – Enter total amount due (Line 3 “plus” Line 4 “plus” Line 5). 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. Visit <http://dor.mo.gov/business/payonline.php> to pay your consumers use tax online using a credit card or e-check (electronic bank draft).

### Page 2 Instructions

**Missouri Tax I.D. Number** – Enter your Missouri I.D. Number from page 1.

**Reporting Period** – Enter reporting period from page 1

**Page of** – The front page acts as page 1. Any sequent pages start with page 2. Please indicate total to ensure all pages are received.

**Business Locations** – List each city and county of the location in which you made purchases subject to Missouri consumer's use tax for the tax period. If you have discontinued purchases from a location, check the close box in front of the location.

**Jurisdiction Code** – Enter the jurisdiction code of each location from which you made purchases. This is a numeric code that is assigned by the Missouri Department of Revenue to each city, county, and district. If unknown, leave blank.

**Item Code** – Enter the four digit item code that is assigned by the Department. Item taxes, such as the food tax, are reported on a separate line for each business location. If unknown, clearly indicate what the item tax is. For example, if you are reporting food sales at the lower food tax rate, write “Food”.

**Site Code** – Enter the one to four digit site code that is assigned by the Department. If unknown, leave blank.

**Amount of Taxable Purchases** – Enter the dollar amount of taxable purchases for each “reporting location” during this reporting period. Enter “0” if no taxable purchases were made at a location during this reporting period.

**Rate** – The rate percentage indicated in this column is combined state, conservation, parks and soils, and local option use tax rate for this reporting period. Tax rates for city “reporting locations” include any applicable county local option use tax. 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 the amount of tax.

**Page Totals** – Enter the total taxable purchases and amount of tax due for each page.



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