Missouri Department of Revenue Sales Tax Return	6. Gross Receipts Location B	\$
1. Gross Receipts S	7. Adjustments +/- Location B	\$
2. Adjustments +/- Location A	8. Taxable Sales Location B	\$
3. Taxable Sales Location A	9. Rate	%
4. Bate	10. Tax Due Location B	\$
5. Tax Due Location A	11. Amount Due. Add Lines 5 and 10 and enter on Line 11 =	\$
MO Tax I.D. Number:	12. Timely Payment 2%	\$
Tax Period: Due Date:	13. Interest for Late Payment +	\$
Primary Business Name:	14. Additions to Tax +	\$
Location A:	15. Approved Credit –	\$
Location B:	16. Pay This Amount (U.S. Funds Only)=	\$
Signature         Date (MM/DD/YYYY)          //	Department Use Only *	
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. latest that I have no gross receipts to report for locations left blank.	Department Use Only *	
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.		
Form 4814 (Revised 12-2013)		

Did you know you could e-file this return? Visit our website at <u>http://dor.mo.gov/business/payonline.php</u> for more information. E-filing provides a fast and secure way for you to transmit your return and any applicable payment to the Department of Revenue. All transactions provide a confirmation number, which you can keep for your records to verify that your filing has been received. E-filing also eliminates the need to physically mail your return and payment.

## Instructions for completing the sales tax return

This sales tax return is designed for taxpayers reporting for two business locations or one business location and an item tax only.

Important: Returns must be filed for the reporting period indicated even if you have no tax to report. Your filing frequency is determined by the amount of state tax due. State taxes collected of \$500 or more per month are to be filed on a monthly basis. State taxes collected over \$100 per quarter, but less than \$500 per month should be filed on a quarterly basis. State taxes collected less than \$100 per quarter should be filed on an annual basis. Do not round your figures on the return.

## Sales Tax Return

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.

Line 1: Gross Receipts (Location A) — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period for Location A. If you had no receipts, enter zero.

Line 2: Adjustments (Location A) — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus or a minus sign for the adjustments.

Line 3: Taxable Sales (Location A) — Enter taxable sales for Location A, Line 1 (Gross Receipts) plus (+) or minus (-) Line 2 (Adjustments) = Line 3 (Taxable Sales).

Line 4: Rate (Location A) — The rate percentage indicated on this line represents the combined state, education, conservation, parks and soils, and any applicable local sales tax rates. The Department of Revenue (Department) will notify you if there is a change in the tax rate. The Department will also send you a new sales tax book containing returns with the updated sales tax rates for your location. Failure to be notified does not relieve you of the tax. Visit <u>http://dor.mo.gov/business/sales/rates/</u> to access current tax rates.

Line 5: Tax Due (Location A) — Line 3 (Taxable Sales) multiplied (x) by Line 4 (Rate) = Line 5 (Tax Due — Location A).

Line 6: Gross Receipts (Location B) — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period for Location B. If you had no receipts, enter zero.

Line 7: Adjustments (Location B) — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus or a minus sign for the adjustments. Refer to Detailed Instructions (Form 4789) for adjustments authorized under the sales tax law. Instructions are updated annually and provided on the Department's website.