Examples

A Branson hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.6% and at the rate of 4.6% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.475% for its restaurant sales of food and drink. The district should collect tax at the rate of 7.6% for its charges for hotel room accommodations. Below is a sample return for this hotel.

| | | | FORM | MISSOURI TAX ACC | COUNT NUME | JER: | | |
|---|--|-------------------------|--------------------------------|------------------------------|------------------|---------------------------------|--|--|
| TAXATION BUREAU P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 | | RETE | (573) 751-2836 (REV 11-2005) | DO NOT WRITE IN SHADED AREAS | | | | |
| | | (573) 751-2836 | | | | | | |
| SALES TAX RET Check box if Amende | | DD (800) 735-2966 | (1121.11.2000) | | | | | |
| OWNER'S NAME | | REPORTING PERIC | D | | | | | |
| Any Owner | | April 2006 | | ADDRESS CORRECTION | | | | |
| BUSINESS NAME | | FEDERAL IDENTIFI | CATION NUMBER | MAILING ADD | _ | USINESS LOCATION | | |
| Any Branson Hotel with a Gift MAILING ADDRESS | Shop and Restaurant | | | BUSINESS PHONE | NUMBER: | Check here if phone # change | | |
| Any Address | | TELEPHONE NUMB | ER | | | | | |
| CITY | | STATE Z | IP | DUE DATE: May 2 | 2.2006 | | | |
| Branson | | | | | | | | |
| IMPORTANT: THIS RETURN MUS | T BE FILED FOR THE RE | EPORTING PERIOD IN | | HOUGH YOU HAVE NO | GROSS RECE | IPTS/TAX TO REPORT | | |
| BUSINESS LOCATION | CODE | GROSS RECEIPTS | ADJUSTMENTS (INDICATE + OR) | TAXABLE SALES | RATE (%) | AMOUNT OF TAX | | |
| Any Address in Branson | 07966 213 00001 | 5,000.00 | | 5,000.00 | 8.600 | 430,00 | | |
| Food Tax TCED | 07966 213 | 500.00 | + | 500.00 | 4,600 | 23,00 | | |
| Drink/Food Branson | FD04 07966 213 | | | | | | | |
| | RS02 | 7,000.00 | + | 7,000.00 | 8.475 | 593,25 | | |
| Branson TCED Exempt | 07966 213 TR01 | 20,000.00 | + | 20,000.00 | 7.600 | 1,520,00 | | |
| | | | + | | | | | |
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| PAGE 1 TOTALS | | | | | | 2,566.25 | | |
| PAGE TOTALS | | | | | | 2,500,25 | | |
| | | | | | | 1. | | |
| TOTALS (ALL PAGES) . | | | | | | 2,566.25 | | |
| | ted annually and are pro | | at | SUBTRACT: 2% TIMEL | | 2. | | |
| www.dor. | mo.gov/tax/business/s | ales/forms/. | | ALLOWANCE (if Applica | - 51 32 | | | |
| FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing | | | TOTAL SALES TAX DUE | | 3. = 2,514,93 | | | |
| your account. The Sales Tax law requ | | or discontinuing busine | ess to make a final | | | 4. | | |
| sales tax return within fifteen (15) days | of the sale or closing. | | | PAYMENT (See Line 4 | | + | | |
| Date Business Closed: | usiness Closed: | | | | | 5. | | |
| Out of Business Sold Business Leased Business | | | ADD: ADDITIONS TO TAX + | | | | | |
| | N AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's autho- | | | | | | | |
| rized agent. Mail to: Missouri Departme | t. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-084 | | O 65105-0840. | PAY THIS AMOUNT 7. | | | | |
| 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. | | | (U.S. Funds Only) | | = 2,514 93 | | | |
| I ATTEST THAT I HAVE NO GROSS | RECEIPTS TO REPORT | | | | | | | |
| SIGNATURE OF TAXPAYER OR AGENT | | TITL | | | | | | |
| DATE RIGHED | | | PERIOD (MMDDCCYY) | THRU (MMDDCCVV) | | | | |
| DATE SIGNED | | | /01/06 thru 04/3 | | | | | |
| MO 860-1153 (11-2005) | | 04/ | /01/06 thru 04/3 | 30/06 | | | | |

An Indian Point hotel has a gift shop and a restaurant. The gift shop sells tshirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.975% and at the rate of 4.975% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.975% for its restaurant sales of food and drink and for its charges for hotel room accommodations. Below is a sample return for this hotel.

| | | 199208 | FORM | | MISSOURI TAX ACCOUNT NUMBER: | | | |
|--|--|--------------------|-----------------------|---|------------------------------|---|-------|--|
| | | RETE | 53-1 | 99999999 • DO NOT WRITE IN SHADED AREAS | | | | |
| | | (573) 751-2836 | | | | | | |
| | | TDD (800) 735-2966 | | | | | | |
| OWNER'S NAME REPORTING PERIOD | | | | | | | - | |
| Any Owner April 2 | | | | ADDRESS CORRECTION | | | | |
| BUSINESS NAME Any Indian Point Hotel with G | ift Shop and Restau | | TIFICATION NUMBER | | | | | |
| MAILING ADDRESS | in onop and restat | TELEPHONE N | UMBER | BUSINESS PHONE I | NUMBER | Check her phone # cl | hange | |
| Any Address city Indian Point MO | | | | | | | | |
| | | | ZIP | DUE DATE: May 2 | 2,2006 | | | |
| IMPORTANT: THIS RETURN MUS | | 1.00 | D INDICATED EVEN T | | CDOSS DECE | INTEGAY TO DED | 0.07 | |
| | 1 | | ADJUSTMENTS | 1 | | | | |
| BUSINESS LOCATION Any Indian Point Address | CODE 35186 209 | GROSS RECEIPT | (INDIGATE + OH) | TAXABLE SALES | RATE (%) | AMOUNT OF T | - | |
| | 00001 | 40,000. | 00 + | 40,000.00 | 8.975 | 3,590 | 00 | |
| Food Tax TCED | 35186 209 FD04 | 1,000. | .00 + | 1,000.00 | 4.975 | 49 | 75 | |
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| | | 1.2.1 | + | | 1 | | - | |
| PAGE 1 TOTALS | | | + | | | The states | - | |
| | | | - | | _ | 3,639 | 75 | |
| PAGE TOTALS | | | | | | - | | |
| TOTALS (ALL PAGES) . | | | | | | 1. 3,639 | 75 | |
| Instructions are updated annually and are provided on our web site at | | | SUBTRACT: 2% TIMEL | Y PAYMENT | 2. | 1 | | |
| www.dor.mo.gov/tax/business/sales/forms/. | | | | ALLOWANCE (if Applica | - 72 | 79 | | |
| FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing | | | | TOTAL SALES TAX DUE | | 10 million | 96 | |
| your account. The Sales Tax law requested to the sales tax return within fifteen (15) days | ADD: INTEREST FOR L | 4. | - | | | | | |
| | PAYMENT (See Line 4 of Instructions) + | | | | | | | |
| Date Business Closed: | | | | ADD: ADDITIONS TO TAX | | | | |
| Out of Business Sold Business Leased Business | | | | SUBTRACT: APPROVED CREDIT | | | T | |
| SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's autho- rized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840. I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of | | | | | | | | |
| | | | | PAT IMIS AMOUNT | | 7. = 3,566 | 96 | |
| perjury, I declare that this is a true, accurate | e, and complete return. | | | (0.0, Punds Only) | | - | | |
| I ATTEST THAT I HAVE NO GROSS | RECEIPTS TO REPOR | | | | 1. A. A. 1 | | | |
| SIGNATURE OF TAXPAYER OR AGENT | | | NTLE | | | | | |
| | | | | | | | | |
| DATE SIGNED | | | TAX PERIOD (MMDDCCYY) | TO DO LOD DO DO DO | | | - | |

A grocery store has a location in Stone County and in Taney County, both locations inside the new Branson/Lakes Tourism Enhancement District. The sales of food by the grocery store qualify for the exemption in Section 144.014, RSMo and the district food sales tax exemption. All other sales of non-food items are subject to the full state and local rate. Therefore, the Stone County location's sales of food is subject to tax at the rate of 3.475% and its sales of non-food items is subject to tax at the rate of 7.475%. The Taney County location's sales of food is subject to tax at the rate of 3.1% and its sales of non-food items is subject to tax at the rate of 7.1%. Below is a sample return for this grocery store owner.

| MISSOURI DEPARTMENT OF REVENUE | | RETE | FORM | | MISSOURI TAX ACCOUNT NUMBER: 99999999 | | | | |
|---|---|--------------------------------------|-----------------------|--------------------------------------|--|-------------------------|-------|--|--|
| TAXATION BUREAU P.O. BOX 840 | OF REVENUE | HEIL | | DO NOT WRITE IN SHADED AREAS | | | | | |
| JEFFERSON CITY, MO 65 SALES TAX RETU | | (573) 751-2836 TDD (800) 735-2966 | | | | | | | |
| Check box if Amended | | ditional Return | | | | | | | |
| OWNER'S NAME | | REPORTING PERI | OD | ADDRESS CORRECTION | | | - | | |
| Any Owner April 2006 | | | ICATION NUMBER | MAILING ADD | RESS DB | USINESS LOCAT | ION | | |
| BUSINESS NAME Any Taney and Stone County Gro | ocery Store | FEDERAL IDENTIN | ICATION NUMBER | BUSINESS PHONE I | NUMBER: | Check her | o if | | |
| MAILING ADDRESS | | TELEPHONE NUM | BER | | tombern. | Check her phone # cl | hange | | |
| Any Address | | | | | | | | | |
| city Any City | | Mo | STATE ZIP Mo | | 2,2006 | | | | |
| IMPORTANT: THIS RETURN MUST | BE FILED FOR THE | REPORTING PERIOD | INDICATED EVEN T | HOUGH YOU HAVE NO | GROSS RECE | IPTS/TAX TO REP | OR | | |
| BUSINESS LOCATION | CODE | GROSS RECEIPTS | ADJUSTMENTS | TAXABLE SALES | RATE (%) | AMOUNT OF T | - | | |
| Any Stone County Address (TCED) | 00000 213 | | (INDICATE + OR) | | | | 1 | | |
| | 00001 | 2,000.00 |) + | 2,000.00 | 7.475 | 149 | 50 | | |
| Food Tax TCED | 00000 213 FD04 | 50,000.00 |) + | 50,000.00 | 3.475 | 1,737 | 50 | | |
| Any Taney County Address (TCED) | 00000 209 00002 | 2,000.00 | + | 2,000.00 | 7.100 | 142 | 00 | | |
| Food Tax TCED | 00000 209 | 50,000.00 | + | 50,000.00 | 3.100 | 1,550 | 00 | | |
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| | Contraction of the | | + | | 1997 | 1 | 1 | | |
| PAGE 1 TOTALS | | | | | | 3.579 | 0 | | |
| PAGE TOTALS | | | | | | 3,579 | 100 | | |
| | | | | And and an all the | | 1. | - | | |
| TOTALS (ALL PAGES) | | | | States and a | | 3,579 | loc | | |
| Instructions are updated annually and are provided on our web site at | | | SUBTRACT: 2% TIMEL | 2. 74 | | | | | |
| www.dor.mo.gov/tax/business/sales/forms/. | | | ALLOWANCE (if Applica | - 71 | 58 | | | | |
| FINAL RETURN: If this is your final return | m, enter the close d | ate below and check th | e reason for closing | TOTAL SALES TAX DUE | | = 3,507 | 42 | | |
| your account. The Sales Tax law require sales tax return within fifteen (15) days of | | g or discontinuing busin | less to make a final | ADD: INTEREST FOR L | 4. | Γ | | | |
| sales tax return within fifteen (15) days of the sale or closing. | | | | PAYMENT (See Line 4 of Instructions) | | + | - | | |
| Date Business Closed: | | | | ADD: ADDITIONS TO TAX | | | | | |
| Out of Business Sold Business Leased Business | | | | ribbinibbinionio no motinini L | | 6. | T | | |
| SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's autho- rized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840. | | | | SUBTRACT: APPROVED CREDIT | | | - | | |
| I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of | | | PAT THIS AWOUNT | | = 3,507 | 42 | | | |
| perjury, I declare that this is a true, accurate, a I ATTEST THAT I HAVE NO GROSS RE | nd complete return. | | | | | | | | |
| SIGNATURE OF TAXPAYER OR AGENT | | TIT | | | 1.00 | 1000 | 1 | | |
| | Sec. 1. | | | and the second | | | 1 | | |
| | | | PERIOD (MMDDCCYY) | | | | | | |
| | · · · · · · · · · · · · · · · · · · · | 04 | 4/01/06 thru 04/3 | 30/06 | | | _ | | |

A wireless telephone service provider has a storefront in Indian Point. The provider also sells phones and accessories from that storefront location. The sale of telephone service is exempt from the Branson/Lakes Tourism Community Enhancement District Tax but its sale of phones and accessories is not exempt. Therefore, the provider should collect tax at the rate of 8.975% on its sales of phones and accessories from its Indian Point location. The provider should collect tax at the rate of 7.975% on its sales of wireless service to Indian Point residents. Below is a sample return for this wireless telephone provider.

| SALES TAX RETURN TDD (800) 738 Check box if Amended Return Or Additional Retu | | | 2966 (REV. 11-2005) | MISSOURI TAX ACCOUNT NUMBER: | | | | |
|--|--|--|---------------------------|--|------------|---------------|-------|--|
| | | RETE | | 99999999 • DO NOT WRITE IN SHADED AREAS | | | | |
| | | (573) 751-2836 | | | | | | |
| | | TDD (800) 735-2966 | | | | | | |
| OWNER'S NAME | | REPORTING PER | IOD | ADDRESS CORRECTION | | | _ | |
| Any Owner BUSINESS NAME | | CERERAL INFINIT | FICATION NUMBER | | | USINESS LOC | ATION | |
| Any Indian Point Wireless Servi | ce and Accessorie | | FICATION NUMBER | BUSINESS PHONE I | | | | |
| Malina Address Any Address Telepho | | | IBER | BUSINESS PHONE NUMBER: | | | | |
| city Any City | | STATE | ZIP | DUE DATE: May 2 | 2, 2006 | | | |
| IMPORTANT: THIS RETURN MUST | BE FILED FOR THE | REPORTING PERIOD | INDICATED EVEN T | HOUGH YOU HAVE NO | GROSS RECE | IPTS/TAX TO R | EPORT | |
| BUSINESS LOCATION | CODE | GROSS RECEIPTS | ADJUSTMENTS | TAXABLE SALES | RATE (%) | AMOUNT O | | |
| Any Indian Point Address | 35186 209 | | (INDICATE + OR) | | | | - 1 | |
| Branson TCED Exempt | 00001 35186 209 | 2,000.0 | | 2,000.00 | 8.975 | | 79,50 | |
| branson roeb exempt | TR01 | 50,000.0 | 0 + | 50,000.00 | 7.975 | 3,9 | 87,50 | |
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| TOTALS (ALL PAGES) | | | | | | | 67.00 | |
| Instructions are updated annually and are provided on our web site at | | | SUBTRACT: 2% TIMEL | | 2. | 000 | | |
| www.dor.mo.gov/tax/business/sales/forms/. | | | ALLOWANCE (if Applicable) | | | 83 34 | | |
| FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing | | | | | | 83 66 | | |
| your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. | | | | ADD: INTEREST FOR L | 4. | | | |
| Date Business Closed: | PAYMENT (See Line 4 of Instructions) + 5. | | | - | | | | |
| Out of Business Sold Business Leased Business | | | | ADD: ADDITIONS TO TAX + | | | | |
| | | | | SUBTRACT: APPROVED CREDIT | | | | |
| SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's autho- rized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840. | | | | | | | - | |
| Inzed agent, mail to, mission Department or nevenue, n.o. box evo, deneation only, mini- I have direct control, supervision, or responsibility for filing this return and payment of the tax du perjury, I declare that this is a true, accurate, and complete return. | | | | PAY THIS AMOUNT (U.S. Funds Only) | ••••• | | 83 66 | |
| I ATTEST THAT I HAVE NO GROSS R | ECEIPTS TO REPOR | | | | | | | |
| SIGNATURE OF TAXPAYER OR AGENT | | TIT | LE | | | | | |
| A DESCRIPTION OF THE REAL OF T | | dia tanàna dia kaominina dia | | | | | | |
| DATE SIGNED | | | X PERIOD (MMDDCCYY) | THRU (MMDDCCYY) | | | | |