



Disclaimer: This guide is not a substitute for professional tax advice. Consider it an asset to help you understand and prioritize your sales and use tax priorities for 2020.

Who is required to collect sales tax in Missouri?

The requirement to charge and remit sales tax in Missouri is based on the connections a company has with the state. These connections, whether legal or physical, may trigger a sales tax collection obligation referred to as nexus.

To identify possible nexus, begin by listing ways in which your company may be connected to Missouri. Consider the list of sales tax nexus triggers listed below.

Missouri sales tax nexus triggers

Companies doing business in Missouri should be aware of the following activities that may trigger sales tax liability. Failure to be tax compliant can result in audits and other legal actions.

Click on each of the nexus triggers listed for more details.

- [Economic nexus](#)
- [Affiliate nexus](#)
- [Click-through nexus](#)
- [Physical presence](#)

Missouri sales tax compliance steps

1. Determine sales tax exposure

As mentioned above, there are a number of ways in which a company may become responsible for collecting sales tax in Missouri.

[Get help determining your nexus profile](#)

2. Register with state and local tax authorities

If you have determined you have established nexus in Missouri, you will need to register your business with the Missouri Department of Revenue prior to collecting any sales tax revenue.

[Get help with sales tax registration](#)

3. Collect, file, and remit sales tax

Once your business is registered with the appropriate tax authorities in Missouri, you may begin collecting sales tax and filing returns. Refer to the table at the right for filing deadlines.

[Get help with managing sales tax compliance](#)

Other tax compliance notes

Zero Dollar Returns

Completed sales tax returns must be submitted to the Missouri Department of Revenue by the assigned due date each filing period even if no sales tax was collected.

Contact Options

Missouri Department of Revenue
301 W High Street
Jefferson City, MO 65101
(573)751-4450

Missouri sales tax filing due dates for 2020

Missouri monthly sales tax returns are due by the 20th day of the month following the end of the filing period with the exception of quarter ending months when the return is due by the last day of the month. Annual returns are due by the last day of January.

Monthly, quarterly, and annual filing frequencies are most commonly assigned to businesses filing sales tax returns.

Filing due dates adjusted for weekends or holidays are indicated by an * in the chart below.

2020 Reporting Period	Filing Due Date
Annual Filing	
2020	February 1, 2021*
Quarterly Filing	
Q1	April 30, 2020
Q2	July 31, 2020
Q3	November 2, 2020*
Q4	February 1, 2021*
Monthly Filing	
January	February 20, 2020
February	March 20, 2020
March	April 30, 2020
April	May 20, 2020
May	June 22, 2020*
June	July 31, 2020
July	August 20, 2020
August	September 21, 2020*
September	November 2, 2020*
October	November 20, 2020
November	December 21, 2020*
December	February 1, 2021*

File sales tax returns **the right way**



[Learn More](#)