



MISSOURI DEPARTMENT OF REVENUE Marijuana Tax Return

Select this box if return is amended

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 M

Owner Name, Address, Contact Name, Telephone Number, Business Name, City, State, ZIP Code, Contact Email, Missouri Tax I.D. Number, Federal Employer I.D. Number, Reporting Period (MM/YY)

Table with 6 columns: Description, Gross Receipts, Returns, Taxable Sales, Rate of Tax, Amount of Tax Due. Rows include Medical Marijuana (4%), Adult Use Marijuana (6%), Total Amount Due, and Final Return Date Closed.

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.

Taxpayer or Authorized Agent's Signature, Printed Name, Title, E-mail Address, Telephone Number, Date Signed (MM/DD/YY)

Mail to: Taxation Division, P.O. Box 3380, Jefferson City, MO 65105-3380

Phone: (573) 751-4876, Fax: (573) 522-1160, E-mail: localgov@dor.mo.gov

Visit dor.mo.gov/taxation/business/marijuana.html to file your Marijuana tax return electronically.

## Marijuana Tax Return (Form 5808) Instructions

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

Marijuana tax returns are due on the last day of the following month. If the due date falls on a holiday or weekend, it will be considered timely filed if it is postmarked by the next business day.

Amended Return Check Box - This box should be checked to correct a previously filed marijuana tax return to show an increase or decrease in the amount of tax liability. A separate marijuana tax return must be filed for each period being amended.

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 [dor.mo.gov/register-business/](http://dor.mo.gov/register-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 – Enter the tax period you are filing for.

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 or primary business location has changed you will need to complete the Missouri Registration Change Request ([Form 126](#)) and submit it with your marijuana tax return.

Line 1 - Medical Marijuana - Enter the total gross receipts, returns and taxable sales for Medical Marijuana sales on this line.

Line 2 - Adult Use Marijuana - Enter the total gross receipts, returns and taxable sales for Adult Use Marijuana on this line.

Gross Receipts – Enter the total gross receipts from all marijuana sales made during the reporting period. If none, enter “zero” (0).

Returns – Enter all marijuana returns, where the purchaser was given a refund or credit for the tax paid, during the reporting period. If none, enter “zero” (0).

Taxable Sales – Enter the amount of marijuana sales. Gross Receipts (-) Returns = Taxable Sales.

Rate of Tax 4% – A 4% tax is levied on the sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state.

Rate of Tax 6% – A 6% tax is levied on the sale of marijuana for adult use sold at marijuana dispensary facilities within the state.

Amount of Tax Due – Multiply your medical marijuana taxable sales by the rate of 4% and enter the amount of tax.

Multiply your adult use marijuana taxable sales by the rate of 6% and enter the amount of tax.

Line 3 - Total Amount Due - Enter the sum of Line 1 and Line 2.

Final Return – If this is your final marijuana tax return, enter the close date and check the reason for closing your account.

\*Note: Dispensaries are also liable for the retail sales tax that includes the combined state, conservation, education, parks, and soils, and any applicable local or transportation sales tax rate percentage. This tax is collected and reported on the Missouri Form 53-1 Sales Tax Return. Visit [dor.mo.gov/forms/](http://dor.mo.gov/forms/) to locate the Sales Tax return. You can also file online by visiting [mytax.mo.gov/rptp/portal/home](http://mytax.mo.gov/rptp/portal/home). If you are unsure of the correct sales tax rate, access the Department's website at [dor.mo.gov/taxation/business/tax-types/sales-use/rate-tables/](http://dor.mo.gov/taxation/business/tax-types/sales-use/rate-tables/) or contact the Taxation Division at (573) 751-2836 for assistance.

Visit [dor.mo.gov/taxation/business/marijuana.html](http://dor.mo.gov/taxation/business/marijuana.html) to pay your marijuana tax online using a credit card or e-check (electronic bank draft). You may also send a check, draft, or money order payable to Director of Revenue (U.S. funds only). Do not send cash or stamps.