- ☐ WITHHOLDING TAX
- ☐ CORPORATE TAX
- ☐ FRANCHISE TAX
- ☐ FINANCIAL INSTITUTION TAX
- ☐ MOTOR FUEL TAX
- ☐ CIGARETTE TAX
- ☐ IFTA
- ☐ EEDP
- ☐ TIRE AND BATTERY FEE

13-1106 RS

I.D. #
19294611 ✓

CORPORATION
Reeds Wrecked Cars LLC ✓

ADDRESS
20 Twiggy Ln Eldon MO 65026 ✓

YEARS EXAMINED
S: 01/01/10-12/31/12, U: 01/01/08-12/31/12, W: 01/01/10-12/31/12

AUDITORS
Rebecca Steinman #811 ✓

SUPERVISING AUDITOR
Melissa Schulte #823 ✓ VMS

Partial Assessment

TOTAL AUDIT HOURS	54.75 ✓
MANAGER SIGNATURE	T. Ruckenott
DATE	5-10-13

NO FIND		☐
FINDINGS	$	32,180.48
COLLECTION	$	3,326.52 ✓
TO BE ASSESSED	$	28,853.96

ok 5/24/13

TRACKED adp

DEPARTMENT OF REVENUE
STATE OF MISSOURI
MDCCCXX

RECEIVED
MAY 13 2013
FIELD AUDIT BUREAU

ok 5/24/13

MISSOURI DEPARTMENT OF REVENUE
Taxation Division
Field Compliance Bureau

MO 860-0658 (01-2009)

DOR-1307 (01-2009)

Exhibit A

Montra

Missouri Department of Revenue
Taxation Division - Field Compliance Bureau
Index to Audit Workpapers

MITS Number	Business Name	Workpapers
19294611	Reeds Wrecked Cars LLC	
* Index to Audit Workpapers		COVER
Registration Application and Bond Form or Registration Change Request		
Refund Application & Refund Tracking Sheet	FORM 472S or FORM 472P	
* Sales/Use/Withholding Audit Plan		A 1-8
Copy of Audit Check		B
* Sales/Use Audit Summary and Closing Letter		B 1-7
Assessed Sales and/or Use Audit Summary		C 1-7
Sales Tax No Sales All Location Document		D 1-2
Sales Tax Returns	FORM 53-1	E 1-6
Use Tax No Sales All Location Document		
Use Tax Returns	FORM 53 U-1	F 1-5
* Audit Authorization Notice	FORM 384	G 1
Power of Attorney	DOR-2827	H 1-2
* Statute of Limitations Waivers	FORMS -- 701-S / 701-U / 701-W	I 1-3
Sample Test Audit Agreement(s)	FORM 614	J 1-2
* Receipt for Audit Workpapers	FORM 613	K 1-2
* Withholding Reconciliation		L 1
* Transcript of SalesTax Returns (not required for uncoded accounts)		M 1-2
* Reconciliation of Sales Per Taxpayer's Records - Income Tax Returns		N 1-5
Table of Codes		O 1
* Additional Taxable Sales Exhibit Sheet(s)		P 1
Exhibit Sheet Recap(s) (Sales)		Q 1
Additional Taxable Instate Purchase Exhibit Sheet(s)		R 1
Exhibit Sheet Recap(s) (Instate Purchases)		S 1
Error Factor Calculations (Sales Tax)		T 1
Sample Projection (Sales Tax)		U 1-5
Balance Subject to Sales Tax		V 1-7
Balance Subject to Tax Recap Table (Sales Tax)		W 1-2
Computation of Sales Tax Liability		X 1-2
* Transcript of Use Tax Returns (not required for uncoded accounts)		Y 1-3
* Reconciliation of Use Tax Returns to Taxpayer Records (not required for uncoded accounts)		
Additional Taxable Sales Subject to Vendors Use Tax Exhibit Sheet(s)		
Exhibit Sheet Recap(s) (Vendors Use)		
* Additional Taxable Out-of-State Purchases Exhibit Sheet(s)		Z 1-5
Exhibit Sheet Recap(s) (Out-of-State Purchases)		AA 1
Error Factor Calculations (Use Tax)		AB 1
Sample Projection (Use Tax)		AC 1-3
Balance Subject to Use Tax		AD 1-3
Balance Subject to Tax Recap Table (Use Tax)		AE 1
Computation of Use Tax Liability		AF 1
Total Tax Liability Worksheet		AG 1
Copy of Opening Letter / Telephone Logs / Taxpayer Correspondence		AH 1-13
Documentation for Instate Purchases		AI 1-4
Other Documentation		

** Required Workpapers for all Audits*

Feb. 13th
8:30

MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
SALES/USE/WITHHOLDING TAX

GENERAL QUESTIONNAIRE AND AUDIT PLAN

General Audit Information (per MITS) If MITS is not current, a Registration Change Request (Form 126) must be completed.

MITS #	Phone #.	Fax # or Location Phone:	Company's Web Site:
19294611	(573) 392-3590	573-392-7849	

Business Name: Reeds Wrecked Cars LLC

Owner's Name: Reeds Wrecked Cars LLC

Location Business Address: 20 Twiggy Ln Eldon MO 65026

Contact Information: Mike Reed

Type	Name			Phone	Fax
Address	City	State	Zip Code	E-Mail	
Type	Name			Phone	Fax
Address	City	State	Zip Code	E-Mail	

Associated CAMS ID's

Tax Type	CAMS ID	Audit Start Date	Audit End Date
Sales		01/01/2010	12/31/2012
Use		01/01/2008	12/31/2012
Withholding		01/01/2010	12/31/2012

MITS Information

	Y	N
Has the taxpayer filed for a refund during the audit period? If yes:	☐	☑
Does the business currently have any sales/use/withholding tax delinquencies, overpayments, or certified periods? If yes:	☐	☑
Does the business currently have a protest payment on an audited period?	☐	☑
Has the business paid an estimated assessment?	☐	☑
Does the business have more than one location on MITS either opened or closed?	☑	☐

Sales	☑ Open	☐ Closed
Consumer's Use	☐ Open	☐ Closed
Vendors Use	☐ Open	☐ Closed

Filing Frequency

Sales	☐ qtr-monthly	☑ monthly	☐ quarterly	☐ annually	☐ non-filer
Use	☐ qtr-monthly	☐ monthly	☐ quarterly	☐ annually	☑ non-filer
Withholding	☐ qtr-monthly	☐ monthly	☑ quarterly	☐ annually	☐ non-filer

Did the Taxpayer change filing frequencies during the Audit Period? If Yes: From Qtrly sales to MO sales 201201	☑	☐
Does the Taxpayer have a location registered in a District? If Yes:	☐	☑
Does the Taxpayer have Item Codes associated with the locations? If Yes, List all the items codes:	☐	☑

Business Structure

Type of Business Organization: ☐ Corporation ☐ Partnership ☑ LLC ☐ Sole Proprietorship

Type of Business:

☑ Retailer	☐ Contractor	☐ Wholesaler	☐ Service	☐ Manufacturer
☐ Utilities	☐ Amusement	☐ Restaurant	☐ Vending	☐ Leasing
☐ Aircraft	☐ Hotel/Motel	☐ Other:		

A1

	Y	N
Describe what the business does. Taxpayer is a ~~repair shop which also sells parts~~ Used autoparts only now.		
Does the business have any subsidiaries or divisions doing business in Missouri? If yes, please list names.	☐	☑
Does the business have any affiliated companies with accounting records maintained at the same location? If Yes, list names:	☐	☑
Have there been any changes in the accounting system during the audit period? If yes, please describe:	☐	☑

Previous Audit Information

Has the business been previously audited for sales/use/withholding tax?	☐	☑
Were computer audit techniques used in previous audit for sales or purchases? If yes, explain:	☐	☐
Is the audit contact the same as in the previous audit?	☐	☐
Prior Auditor Name:		
Prior Audit Period:		
Prior amount of audit findings:		
Principal reason for audit findings:		
If prior audit was assessed, final decision and basis of decision: Exemption certificates for internally consumed items such as non-prescription medicines, eye glasses, contacts, medical supplies, etc. TP failed to accrue & remit use tax on the same type of purchases made out of state.		
Has the prior audit summary been pulled and reviewed? * In imaging, search for the last period audited to access the imaged copy of the audit summary.	☑	☐

Additional Information

Does the business use an outside accounting firm to maintain any records, perform an annual audit or prepare sales/use tax returns? If yes, list name and explanation of service provided by firm: DeClue + Dunston	☑	☐
Do they file their Corporate Return on a fiscal year end? Fiscal Year end date:	☐	☑
Are all federal income tax return available for examination? If no, explain:	☑	☐
What source document is used to prepare the income tax returns?		
Are the federal income tax returns a consolidated return? If yes, list name:	☐	☑
Did the business make any sales of assets during the audit period? If yes, how did the business account for those sales?	☐	☑
What percentage of income is from retail sales, services, and/or installations? 100% retail		
What types of customers and business markets does the taxpayer serve? (Contractors, Individuals, Commercial, Retail, Restaurants, Manufacturers, etc.): Individuals + Businesses		
Does the business sell new tires and/or lead-based batteries? If yes, what volume? Include any comments on registration/filing of Missouri tire/battery fee.	☐	☑

A2

	Y	N
Does the business use any accounting software? If yes, describe. DeClue has records	☐	☑
Does the business use any Point-of-Sale software? If yes, describe. Hollander ADP system for salvage businesses	☑	☐
Do the addresses for the locations match the taxing jurisdictions per the Sales Tax Rate Information System? If no, explain:	☑	☐

Sales Tax Return Information

What source document is used to prepare the sales tax returns?
Report to DeClue - Sales report from ADP

What do gross sales on the sales tax returns represent? Gross = true gross

How does the business determine taxable sales? (i.e. gross less deductions, tax accrual divided by tax rate, etc.) Note: If the taxpayer files gross less deductions, auditors must validate both gross and adjustments. If the taxpayer divides the tax accrual by the tax rate, the auditor must validate that the correct tax rate was being charged on taxable sales.

Gross - non taxed + export sales = taxable sales

Does the business have any non-filed return periods during the audit period? If yes, list return periods:	☐	☑

Vendors Use Return Information

What source document is used to prepare the vendor's use tax returns?

What do gross receipts on the vendor's use tax returns represent? (i.e. true gross sales, Mo. gross sales, taxable sales)

How does the business determine taxable sales? (i.e gross less deductions, tax accrual divided by tax rate, etc.)

Does the taxpayer file any local taxable sales or do they file only state rate (4.225%) taxable sales?	☐	☐

What distribution centers/warehouses does the business have in Missouri?

What distribution centers/warehouses does the business have in other states?

Do salesman operate in Missouri and to what location do they report?	☐	☐
Are there any in-state third party suppliers that are shipping to customers in Missouri? If yes, explain:	☐	☐
Are there any out of state third party suppliers that are shipping to customers in Missouri? These transactions may be subject to sales tax, not vendor's use tax. If yes, explain:	☐	☐

How does the business determine the taxing jurisdiction? (street address, zip code, geocode, etc.)

Where are orders taken:

Where are orders accepted:

Where are orders approved:

A3

Sales-Vendors Use Information	Y	N
Is there any sales information that can be obtained electronically? If yes, indicate what format.(i.e. Excel, ACL, or Other) Can print out not too tech savy to email it	☑	☐
Are sales consistent throughout the year? If no, explain: Winter months are slower	☐	☑
Does the business make frequent non-taxable sales? If yes, what type of non-taxable sales do they make?	☑	☐
Does the business maintain a current exemption certificate file? Not too organized	☑	☐
Do any customers provide sales tax-exempt information on their purchase order?	☐	☑
Does the business sell both taxable and non-taxable goods to some customers?	☐	☑
Is a sales journal available for examination, which lists tax charged/paid?	☑	☐
How are sales invoices filed? (i.e. numerically, by customer) By Month numerically + also saved in computer		
How are sales invoices stored? (i.e. file cabinets, boxes, warehouse) 1 file folder per month.		
If the business sells products and services, is labor separately stated on sales invoices?	☐	☑
Does the business rent or lease any equipment to customers? If yes, does business pay tax on the purchase of equipment or collect tax on the rental receipts?	☐	☑
Does the business use a separate invoicing system for different products or services? If yes, explain:	☐	☑
Are both large and small dollar items sold? (For example, equipment sales and parts sales) If yes, explain:	☑	☐
Does the business make internal sales? (For example, employee sales, cafeteria, vending machines) If yes, how does the business account for those sales?	☐	☑
Does the business make sales that would qualify for Sales Tax Holiday or Show-Me-Green Sales? If yes, explain what products would qualify:	☐	☑
Are both full rate and reduced-food rate items sold? If yes, how are high vs low rate items identified and reported? How are food stamps/WIC tracked?	☐	☑
Are the invoices for different products or services filed separately?	☐	☑
Is the sales information maintained the same for sales and vendor's use? If no, please explain:	☐	☐
Does the business make online sales? If yes, how are these sales accounted for? Like regr customer, put into Invoicing System.	☑	☐
On average, what is the volume of records per month/batch/year:		

AU

	Y	N
Does the customer have an option for product delivery?	☐	☑
Does the business make deliveries of their products on their own vehicles?	☐	☑

Sales Tax Audit Plan

Will a sample be necessary because of numerous invoices or record availability?	☑	☐
Will the taxpayer agree to a sample of sales records?	☑	☐
Is a tire/battery fee reconciliation being conducted?	☐	☑

Type of Sample Selected: Block

Sample Period: 201112, 201204, 201209

Additional Comments:

Vendors Use Tax Audit Plan

N/A

Will a sample be necessary because of numerous invoices or record availability?	☐	☐
Will the taxpayer agree to a sample of vendor's sales records?	☐	☐

Type of Sample Selected:

Sample Period:

Additional Comments:

Use Tax Return Information

N/A

How many locations does taxpayer have for consumer's use?

What source document is used to prepare the use tax returns?

How does the business determine the use tax to remit? (i.e. taxable purchases times the tax rate, use tax accrual account backed into taxable purchases)

Is a listing of the invoices that had tax accrued maintained for each file period?	☐	☐
Are copies of the invoices that had tax accrued available?	☐	☐

Purchase Information

Does the business have a direct pay exemption with Missouri? If yes, how is their direct pay exemption used and what period of time is the exemption valid?	☐	☑

49

	Y	N
Is there any purchase information that can be obtained electronically? If yes, indicate what format (e.g. Excel, text, delimited) and for what period of time it is available.	☐	☑
How are purchase invoices filed? (e.g. by vendor, by check #, by batch, by voucher) Check register		
How are the records stored? (e.g. imaged, file cabinets, boxes, warehouse) Doesn't really keep invoices, use ✓ reg. mainly		
Are purchase invoices for expense items, fixed assets, and resale items filed together?	☑	☐
Are there large dollar items purchased for assets and/or expenses?	☐	☑
Is there any notation on the invoice or a separate listing of consumers use tax accrued?	☐	☑
Is there a notation on the invoice indicating the account the invoice was charged to?	☐	☑
If the business has one or more inventory resale account numbers, list all numbers below. NO		
Is there general ledger or accounts payable journal available?	☐	☑
Does the business notify vendors of the tax status of purchases through purchase orders? If yes, for what type of purchases?	☐	☑
Is a copy of the fixed asset depreciation schedule available?	☑	☐
Does the business use credit cards when purchasing items for the business? If yes, who has access, what is purchased, what documentation is retained (stmts, invoices, etc): Just owner has access. Both business + personal purchases	☑	☐
Are there personal employee or owner purchases on the credit cards? If yes, how are the purchases reimbursed? (separate check, personal draw, payroll deduction, etc.) Accountant separates it out. Keeps stmts, accountant adj. books for personal stm	☐	☐
Does the business have vehicles registered as common carrier?	☐	☑
Does the business make purchases that would qualify for project exemption?	☐	☑
On average, what is the volume of records per month/batch year?		
Does the business pull items from a tax-free inventory for their own or for use in other non-retail transactions? If yes, how do they account for this inventory movement?	☐	☑

Purchase Audit Plan

Will a sample be necessary because of numerous invoices or record availability?	☑	☐
Will the taxpayer agree to a sample of purchase records?	☑	☐
Type of Sample Selected: Block		
Sample Period: 2011 + 2012		
Additional Comments:		

Withholding Information Section

	Y	N
Does the business use an outside payroll service? If yes, name: DeClue + Dunston	☑	☐
What source documents are used to prepare the withholding tax returns? Call in hours - Acct does rest		
Does the business have an expense plan for employees? If yes, is it allowance based or receipt based?	☐	☑
Are there tipped employees? If yes, how are cash tips and credit card tips recorded?	☐	☑
Does the business use an employment agency for full time, part-time, or seasonal labor? If yes, list name:	☐	☑
Does the business have employees both in-state and out-of-state?	☐	☑
Does the business issue any 1099's or use contract labor?	☐	☑
Does the business offer any additional incentives, such as gift cards or bonuses?	☐	☑

Electronic Data Information

Electronic System Used (Quickbooks, Vertex, PeopleSoft, Peachtree): Holland ADP		
If using Quickbooks, will the taxpayer make a back up copy of the QB file for the audit? Version:	☐	☑
Are electronic records being used?	☐	☑
Is the electronic information going to be provided prior to field work? If yes, estimated receive date:	☐	☑
Is this an out of state audit?	☐	☑
Preferred Taxpayer Hours & Lunch Time: 8-5		
Audit Field Work Location: Eldon, MO		
Directions to Audit Site or Other Special Instructions:		

Research Information

List any special exemptions, statutes, regulations that apply to this business: N/A			
If cash-based business, has a cash-based audit questionnaire been completed? N/A		☐	☐
If a manufacturer, what purchases would be fully exempt under 144.030? N/A			
What types of purchases would be subject to the MA01 exemption? N/A			
Other Research Notes:			

A7

Necessary Forms	Y	N
Has the authorization letter been signed by the taxpayer?	☐	☐
Have the waivers of statute of limitations been timely signed by the taxpayer?	☐	☐
Are you working with a Power of Attorney and has the form been completed and assigned?	☐	☐
	☐	☐
Has the e-mail encryption process been explained to the taxpayer?	☑	☐
Are all records available at the business location? If no, explain:	☑	☐
Is the fieldwork for reconciliation and examination estimated at more than 24 hours?	☐	☑

Miscellaneous Information	
Additional Comments:	
Estimated travel time to audit site: 1 hour	
Date Audit Began: 2-13-2013	Estimated completion Date: 4-30-2013
Budgeted Field Hours: 8	

Submit form to supervisor prior to the start of the field work.

Date Submitted:	Date Approved: 1/24/13
Auditor Name: Rebecca Steinman	Supervisor Name: Melissa Schultz

A8

Receipt

Missouri : Department of Revenue

4/24/2013 - 1:40:44 PM (CT)

name	Reeds Wrecked Cars LLC
confirmation number	30485393
effective date	04/24/2013
payment method	eCheck
account number	XXXX4715
check number	010209

ab

total remitted	$3,326.52

Sales/Use Tax Payments (Field Compliance)
(19294611, 2012, 12, 04/24/2013) - $3,326.52

The charge will show on your account as :

MODR TAX

This receipt reflects your authorization for CollectorSolutions, Inc. ("CSI") to initiate an ACH debit entry to the above designated bank account for the Total Remitted specified. In the event CSI is unable to secure the funds for this transaction from your account for any reason, including but not limited to insufficient funds in your account or insufficient or inaccurate information, further collection action may be undertaken by CSI including any application of returned check fees to the extent permitted by law.

10209

BMT AUTOMOTIVE, L.L.C.
20 TWIGGY LANE
ELDON, MO 65026

CENTRAL BANK OF LAKE OF THE OZARKS
OSAGE BEACH, MO 65065
80-907/815

Pay to the Order of State of Missouri $ 2,500.00

DATE 7-23-13

AMOUNT

AUTHORIZED SIGNATURE

⑈010209⑈ ⑆081509070⑆ 15 1 47 80⑈

ENDORSE HERE

For Deposit Only
by Order of
Director of Revenue
for Account of
Department of Revenue
State of Missouri

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

The security features listed below as well as those not listed, exceed industry guidelines

Security Features:
MicroPrint Line
Chemically Sensitive Paper
Security Screen

Results of document alteration:
• Small type in line appears as dotted line when photocopied
• Stains or spots may appear with chemical alteration
• Absence of "Original Document"

BS-32 (Rev. A)

Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
Sales and Use Audit Write Up

Business Name	REEDS WRECKED CARS LLC	**Tax Type**	Sales and Use
Business Address	20 TWIGGY LN		
City ST Zip	ELDON MO 65026	**MITS**	19294611
Phone	–	**FEIN**	651261326
		Associated CAMS IDs	2012359700016 2012359700234
Fax			

Contact Type	Contact Name	Company Name	Address	City	ST	Zip	Phone No	Fax

Audit Beginning Date	02-13-2013	**Audit Completion Date**	05-10-2013
Audit Hours Completed	54.75	**Date Closed**	5/10/13

Auditors Name	Auditors Office	Supervisors Name	Date Approved
Rebecca Steinman	Central	Melissa Schulte	5/10/13 MS

Type of Collection Partial Payment – Agreed

Tax Type	Sales	Consumers Use	Vendor's Use	Total Use
Audit Periods	01-01-2010 - 12-31-2012	01-01-2008 - 12-31-2012 NA	NA	
Balance Subject To Tax	$34,369.02	$22,602.06	$0.00	$22,602.06
Tax Due (less 2% discount)	$2,019.43	$1,180.97	$0.00	$1,180.97
Interest Due	$57.12			$69.00
Interest Date	04-08-2013			04-08-2013
Additions to Tax	$0.00			$0.00
Total Penalties	$0.00			$0.00
Total Due	$2,076.55			$1,249.97
Over/Under Payment	$0.00			$0.00
Amount Collected	$2,076.55			$1,249.97
Balance Due	$0.00			$0.00
Total Audit Findings	$3,326.52			
Total Audit Collections	$3,326.52			

Primary Page

Type of Payment	Received Date	Check Date	Bank Name/Credit Card Type	Check No/ Confirm. No	Payment Amount
Check	04/24/2013	04/23/2013	Central Bank Lake Ozarks	10209	3326.52

Comments:

Reason for Findings (Brief Description)

Agreed Portion - non-taxed sales w/o proper ex cert. Agreed Sales tax findings $2,076.55. TP made purch. which couldn't be supported. These items included tools, forms, etc. Agreed use tax findings $1,249.97. Disagreed Portion-TP purchased equipment & a metal building utilizing the Materials Recovery exemption. The Dept disagrees that the TP uses the equipment exclusively for mat. recovery. Disagreed findings $28,853.96. Mail assessments to Reeds Wrecked Cars 20 Twiggy Ln Eldon MO 65026.

B1

Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
Sales and Use Audit Write Up

Business Name	REEDS WRECKED CARS LLC	Tax Type	Sales and Use
Business Address	20 TWIGGY LN	MITS	19294611
City ST Zip	ELDON MO 65026	FEIN	651261326
Phone	--	Associated CAMS IDs	2012359700016 2012359700234
Fax			

Contact Type	Contact Name	Company Name	Address	City	ST	Zip	Phone No	Fax

Audit Beginning Date	02-13-2013	Audit Completion Date Date Closed	05-10-2013
Audit Hours Completed	54.75		

Auditors Name	Auditors Office	Supervisors Name	Date Approved
Rebecca Steinman	Central	Melissa Schulte	5/10/13 MS

Type of Collection	Partial Payment - Disagreed

Tax Type	Column A	Column B	Column C
Tax Type Name	Sales	Consumers Use	Total Use
Audit Periods	01-01-2010 - 12-31-2012	01-01-2008 - 12-31-2012	
Balance Subject To Tax	373,259.77	0.00	0.00
Tax Due (less 2% discount)	27,454.80	0.00	0.00
Interest Due	1,399.16	0.00	0.00
Interest Date	04-08-2013	04-08-2013	
Additions to Tax	0.00	0.00	0.00
Total Penalties	0.00	0.00	0.00
Total Due	28,853.96	0.00	0.00
Over/Under Payment			
Amount Collected	0.00	0.00	0.00
Total Audit Findings	28,853.96		
Total Audit Collections			

First Page 1

Type of Payment	Received Date	Check Date	Bank Name/Credit Card Type	Check No/ Confirm. No	Payment Amount

Comments:

Reason for Findings (Brief Description)

Agreed Portion - non-taxed sales w/o proper ex cert. Agreed Sales tax findings $2,076.55. TP made purch. which couldn't be supported. These items included tools, forms, etc. Agreed use tax findings $1,249.97. Disagreed Portion-TP purchased equipment & a metal building utilizing the Materials Recovery exemption. The Dept disagrees that the TP uses the equipment exclusively for mat. recovery. Disagreed findings $28,853.96. Mail assessments to Reeds Wrecked Cars 20 Twiggy Ln Eldon MO 65026.

MISSOURI DEPARTMENT OF REVENUE
FIELD COMPLIANCE BUREAU

AUDIT SAMPLE AGREEMENT

FORM **614** (REV. 4-2006)

We agree to the use of a sample, to determine if any additional sales or use tax liability is due to the Missouri Department of Revenue for the audit period:

Sales: 01/01/2010 - 12/31/2012

The sales invoices/sales records will be examined for the 4th quarter of 2011, April 2012, and September 2012 to identify any non-taxed sales that are subject to Missouri Sales Tax. Those items found during this sample will be documented on an exhibit sheet and discussed with the taxpayer. At this time, the taxpayer will be able to obtain the needed exemption certificates or other documentation to justify those items in question. Any items remaining will be considered representative of the audit period.
This representative sample will be used to establish an error factor for the remaining periods under audit. The error factor is computed by taking the total amount found in the sample that is subject to sales tax divided by the gross sales reconciled during the sample period. The gross sales reconciled for each filing period will then be multiplied by the error factor to arrive at an additional taxable balance subject to sales tax.

Any unusual or infrequent items that were discovered in the sample, and are deemed to be subject to sales tax, may be excluded from the sample projection and treated as a single occurrence. However, this action may only be completed if both the auditor and the taxpayer (or taxpayer's agent) are in agreement regarding those items in question.

SIGNATURE	TITLE	DATE
X [illegible]	X [illegible]	X 4-22-13
COMPANY		MITS NUMBER
Reeds Wrecked Cars LLC		19294611
SIGNATURE OF DEPARTMENT OF REVENUE REPRESENTATIVE		DATE
Rebecca Stinnman		4-22-2013

MO 860-0689 (4-2006)

This publication is available upon request in alternative accessible format(s).

MISSOURI DEPARTMENT OF REVENUE
FIELD COMPLIANCE BUREAU

AUDIT SAMPLE AGREEMENT

FORM **614** (REV. 4-2006)

We agree to the use of a sample, to determine if any additional sales or use tax liability is due to the Missouri Department of Revenue for the audit period:

Use: 01/01/2008 - 12/31/2012, Sales: 01/01/2010 - 12/31/2012.

The expense purchase invoices/records paid for the sample period, January 1, 2010 thru December 31, 2012 will be examined to identify any non-taxed purchases that would be subject to either Missouri Sales Tax or Missouri Consumer's Use Tax. Those items found during this sample will be documented on an exhibit sheet and discussed with the taxpayer. At this time, the taxpayer will be able to obtain the needed documentation to justify those items in question. Any items remaining will be considered representative of the audit period, and divided between in-state purchases and out-of-state purchases.

An error factor will be calculated separately for in-state purchases and out-of-state purchases based on the findings for each during the sample. These error factors will be calculated by taking each amount found to be subject to sales tax or consumer's use tax divided by the number of periods included in the sample.

The error factor established for the in-state purchases will be used to project the balance subject to Missouri Sales Tax. Any sales tax rates that apply will be based on the original seller's location. The error factor established for the out-of-state purchases will be used to project the balance subject to Missouri Consumer's Use Tax.

Any unusual or infrequent items that were discovered in the sample, and are deemed to be subject to sales or consumer's use tax, may be excluded from the sample projection and treated as a single occurrence. However, this action may only be completed if both the auditor and the taxpayer (or taxpayer's agent) are in agreement regarding those items in question.

* The fixed assets will be examined 100% for the audit period; this sample does not apply to them.

SIGNATURE	TITLE	DATE
X [signature]	X Owner	X 4-22-13
COMPANY: Reeds Wrecked Cars LLC		MITS NUMBER: 19294611
SIGNATURE OF DEPARTMENT OF REVENUE REPRESENTATIVE: Rebecca Stuenman		DATE: 04/22/2013

MO 860-0689 (4-2006)

This publication is available upon request in alternative accessible format(s).

Missouri
DEPARTMENT OF REVENUE
FIELD COMPLIANCE BUREAU

RECEIPT FOR AUDIT WORKPAPERS

This is to confirm that I have received a copy of the following work papers for the Sales, Use & Withholding tax audit performed by the Missouri Department of Revenue for the audit period:
01/01/2008 - 12/31/2012 ✓

- Receipt for Audit Workpapers
- Closing Letter
- Audit Authorization Notice
- Waiver of Statute of Limitations Pertaining to: Sales, Use & Withholding
- Opening Letter
- Taxpayer Bill of Rights
- Sales Reconciliation
- Sales Exhibit & Recap
- Sales Error Factor Calculation & Sample Projection
- Sales Balance Subject to Tax & Recap
- Sales Tax Computation Sheet
- Out of State Purchases Exhibit & Recap
- Consumers Use Error Factor Calculation & Sample Projection
- Consumers Use Balance Subject to Tax & Recap
- Consumers Use Tax Computation Sheet
- Instate Purchases & Recap (Disagreed Portion)
- Balance Subject to Tax & Recap (Disagreed Portion)
- Sales Tax Computation Sheet (Disagreed Portion)

My signature on this form indicates that the audit findings have been reviewed, and if applicable, assessment procedures explained.

Company Representative: [signature] (SIGNATURE) Title: Owner

Company: Reeds Wrecked Cars LLC

Taxpayer Identification Number: 19294611 Date: 4-22-13

K1

Missouri
DEPARTMENT OF REVENUE
FIELD COMPLIANCE BUREAU

RECEIPT FOR AUDIT WORKPAPERS

This is to confirm that I have received a copy of the following work papers for the Sales, Use & Withholding tax audit performed by the Missouri Department of Revenue for the audit period:
01/01/2008 - 12/31/2012

•Page 2

- Total Tax Computation
- Audit Sample Agreements (2) - Please sign & return
- EFT Authorization

My signature on this form indicates that the audit findings have been reviewed, and if applicable, assessment procedures explained.

Company Representative: x [signature] (SIGNATURE) Title: x [illegible]

Company: Reeds Wrecked Cars LLC

Taxpayer Identification Number: 19294611 Date: 4-22-13

K2

Taxpayer Name: REEDS WRECKED CARS LLC
Account Number: 19294611

Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
Withholding Reconciliation

Revision Date: 02-13-2013
Source: W-2, Payroll Journal

Period	Amount Withheld Per Records	Withholding Tax Per Return	Difference	Taxable Difference	W-2 Total	Comments
201001	0.00	0.00	0.00	0.00	0.00	
201002	0.00	0.00	0.00	0.00	0.00	
201003	143.00	143.00	0.00	0.00	0.00	
201004	0.00	0.00	0.00	0.00	0.00	
201005	0.00	0.00	0.00	0.00	0.00	
201006	143.00	143.00	0.00	0.00	0.00	
201007	0.00	0.00	0.00	0.00	0.00	
201008	0.00	0.00	0.00	0.00	0.00	
201009	153.00	153.00	0.00	0.00	0.00	
201010	0.00	0.00	0.00	0.00	0.00	
201011	0.00	0.00	0.00	0.00	0.00	
201012	202.00	202.00	0.00	0.00	0.00	
2010 Total	641.00	641.00	0.00	0.00	0.00	
201101	0.00	0.00	0.00	0.00	0.00	
201102	0.00	0.00	0.00	0.00	0.00	
201103	187.00	187.00	0.00	0.00	0.00	
201104	0.00	0.00	0.00	0.00	0.00	
201105	0.00	0.00	0.00	0.00	0.00	
201106	162.00	162.00	0.00	0.00	0.00	
201107	0.00	0.00	0.00	0.00	0.00	
201108	0.00	0.00	0.00	0.00	0.00	
201109	271.00	271.00	0.00	0.00	0.00	
201110	0.00	0.00	0.00	0.00	0.00	
201111	0.00	0.00	0.00	0.00	0.00	
201112	446.00	446.00	0.00	0.00	0.00	
2011 Total	1,066.00	1,066.00	0.00	0.00	0.00	
201201	0.00	0.00	0.00	0.00	0.00	
201202	0.00	0.00	0.00	0.00	0.00	
201203	403.00	403.00	0.00	0.00	0.00	
201204	0.00	0.00	0.00	0.00	0.00	
201205	0.00	0.00	0.00	0.00	0.00	
201206	424.00	424.00	0.00	0.00	0.00	
201207	0.00	0.00	0.00	0.00	0.00	
201208	0.00	0.00	0.00	0.00	0.00	
201209	477.00	477.00	0.00	0.00	0.00	
201210	0.00	0.00	0.00	0.00	0.00	
201211	0.00	0.00	0.00	0.00	0.00	
201212	0.00	0.00	0.00	0.00	0.00	
2012 Total	1,304.00	1,304.00	0.00	0.00	0.00	
Grand Total	3,011.00	3,011.00	0.00	0.00	0.00	

CB

Auditor Name: Steinman
05/01/2013 - Withholding Reconciliation

Audit Start End Dates: 01-01-2010-12-31-2012

Taxpayer Name: REEDS WRECKED CARS LLC
Account Number: 19294611

Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
Sales Transcript

Revision Date: 04-02-2013
Source: MITS

File Period	Dist Code	City Code	County Code	Site Code	Item Code	Gross Sales / Receipts	Adjustments	Taxable	Tax Rate	Tax Due	Total Due	Total Paid	Tran Code	Comments
201001	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201001 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201002	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201002 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201003	Y	00000	131	0002	0000	123,276.25	(88,056.40)	35,219.85	0.057250	2,016.34	1,976.01	1,976.01	RETE	
201003 Total						123,276.25	(88,056.40)	35,219.85		2,016.34	1,976.01	1,976.01		
201004	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201004 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201005	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201005 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201006	Y	00000	131	0002	0000	138,033.88	(95,104.00)	42,929.88	0.057250	2,457.74	2,408.59	2,408.59	RETE	
201006 Total						138,033.88	(95,104.00)	42,929.88		2,457.74	2,408.59	2,408.59		
201007	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201007 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201008	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201008 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201009	Y	00000	131	0002	0000	151,206.14	(107,707.63)	43,498.51	0.057250	2,490.29	2,440.48	2,440.48	RETE	
201009 Total						151,206.14	(107,707.63)	43,498.51		2,490.29	2,440.48	2,440.48		
201010	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201010 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201011	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201011 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201012	Y	00000	131	0002	0000	117,849.09	(86,945.64)	30,903.45	0.057250	1,769.22	1,733.84	1,733.84	RETE	
201012 Total						117,849.09	(86,945.64)	30,903.45		1,769.22	1,733.84	1,733.84		
201101	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201101 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201102	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201102 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201103	Y	00000	131	0002	0000	157,993.48	(113,693.48)	44,300.00	0.057250	2,536.18	2,485.46	2,485.46	RETE	
201103 Total						157,993.48	(113,693.48)	44,300.00		2,536.18	2,485.46	2,485.46		
201104	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201104 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201105	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201105 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201106	Y	00000	131	0002	0000	180,782.05	(135,724.00)	45,058.05	0.057250	2,579.58	2,527.98	2,527.98	RETE	
201106 Total						180,782.05	(135,724.00)	45,058.05		2,579.58	2,527.98	2,527.98		
201107	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201107 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201108	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201108 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201109	Y	00000	131	0002	0000	184,286.27	(151,078.27)	33,208.00	0.057250	1,901.16	1,863.14	1,863.14	RETE	
201109	Y	00000	141	0004	0000	12,688.39	(3,423.98)	9,264.41	0.057250	530.39	519.78	519.78	RETE	
201109 Total						196,974.66	(154,502.25)	42,472.41		2,431.55	2,382.92	2,382.92		
201110	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201110 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201111	N					0.00	0.00	0.00	0.000000	0.00	0.00	0.00		
201111 Total						0.00	0.00	0.00		0.00	0.00	0.00		
201112	Y	00000	131	0002	0000	170,970.14	(124,420.14)	46,550.00	0.057250	2,664.99	2,611.69	2,611.69	RETE	
201112	Y	00000	141	0004	0000	25,154.68	(12,328.14)	12,826.54	0.057250	734.32	719.64	719.64	RETE	
201112	Y	75922	141	0005	0000	14,237.53	(9,791.82)	4,445.71	0.077250	343.43	336.56	336.56	RETE	
201112 Total						210,362.35	(146,540.10)	63,822.25		3,742.74	3,667.89	3,667.89		
201201	Y	00000	131	0002	0000	54,549.36	(39,744.36)	14,805.00	0.057250	847.59	890.24	890.24	RETE	
201201	Y	75922	141	0005	0000	9,448.54	(5,198.50)	4,250.04	0.077250	328.32	344.85	344.85	RETE	
201201 Total						63,997.90	(44,942.86)	19,055.04		1,175.91	1,235.09	1,235.09		
201202	Y	00000	131	0002	0000	59,741.97	(49,836.97)	9,905.00	0.057250	567.06	555.72	555.72	RETE	
201202	Y	75922	141	0005	0000	14,827.98	(6,848.53)	7,979.45	0.077250	616.41	604.08	604.08	RETE	

Auditor Name: Steinman
04/02/2013 - Sales Transcript

Audit Start End Dates: 01-01-2010-12-31-2012

Taxpayer Name: REEDS WRECKED CARS LLC
Account Number: 19294611

Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
Sales Transcript

Revision Date: 04-02-2013
Source: MITS

File Period	Dist Code	City Code	County Code	Site Code	Item Code	Gross Sales / Receipts	Adjustments	Taxable	Tax Rate	Tax Due	Total Due	Total Paid	Tran Code	Comments
201202 Total						74,569.95	(56,685.50)	17,884.45		1,183.47	1,159.80	1,159.80		
201203	Y	00000	131	0002	0000	70,418.00	(49,348.00)	21,070.00	0.057250	1,206.26	1,182.13	1,182.13	RETE	
201203	Y	75922	141	0005	0000	15,303.01	(9,400.51)	5,902.50	0.077250	455.97	446.85	446.85	RETE	
201203 Total						85,721.01	(58,748.51)	26,972.50		1,662.23	1,628.98	1,628.98		
201204	Y	00000	131	0002	0000	38,788.36	(31,802.06)	6,986.30	0.057250	399.97	391.97	391.97	RETE	
201204	Y	75922	141	0005	0000	10,559.17	(5,789.17)	4,770.00	0.077250	368.48	361.11	361.11	RETE	
201204 Total						49,347.53	(37,591.23)	11,756.30		768.45	753.08	753.08		
201205	Y	00000	131	0002	0000	68,894.75	(59,120.75)	9,774.00	0.057250	559.56	548.37	548.37	RETE	
201205	Y	75922	141	0005	0000	20,689.89	(11,634.89)	9,055.00	0.077250	699.50	685.51	685.51	RETE	
201205 Total						89,584.64	(70,755.64)	18,829.00		1,259.06	1,233.88	1,233.88		
201206	Y	00000	131	0002	0000	76,734.00	(57,899.00)	18,835.00	0.057250	1,078.30	1,056.74	1,056.74	RETE	
201206	Y	75922	141	0005	0000	15,427.50	(8,213.00)	7,214.50	0.077250	557.32	546.17	546.17	RETE	
201206 Total						92,161.50	(66,112.00)	26,049.50		1,635.62	1,602.91	1,602.91		
201207	Y	00000	131	0002	0000	53,446.85	(35,836.85)	17,610.00	0.057250	1,008.17	988.01	988.01	RETE	
201207	Y	75922	141	0005	0000	12,980.40	(7,708.00)	5,272.40	0.077250	407.29	399.14	399.14	RETE	
201207 Total						66,427.25	(43,544.85)	22,882.40		1,415.46	1,387.15	1,387.15		
201208	Y	00000	131	0002	0000	72,217.19	(51,302.19)	20,915.00	0.057250	1,197.38	1,173.44	1,173.44	RETE	
201208	Y	75922	141	0005	0000	8,197.56	(1,707.50)	6,490.06	0.077250	501.36	491.33	491.33	RETE	
201208 Total						80,414.75	(53,009.69)	27,405.06		1,698.74	1,664.77	1,664.77		
201209	Y	00000	131	0002	0000	55,536.54	(45,622.03)	9,914.51	0.057250	567.60	556.25	556.25	RETE	
201209	Y	75922	141	0005	0000	10,427.88	(4,359.93)	6,067.95	0.077250	468.75	459.37	459.37	RETE	
201209 Total						65,964.42	(49,981.96)	15,982.46		1,036.35	1,015.62	1,015.62		
201210	Y	00000	131	0002	0000	66,327.50	(52,218.00)	14,109.50	0.057250	807.77	848.63	848.63	RETE	
201210	Y	75922	141	0005	0000	15,435.18	(7,615.61)	7,819.57	0.077250	604.06	634.61	634.61	RETE	
201210 Total						81,762.68	(59,833.61)	21,929.07		1,411.83	1,483.24	1,483.24		
201211	Y	00000	131	0002	0000	55,353.06	(49,593.06)	5,760.00	0.057250	329.76	323.16	323.16	RETE	
201211	Y	75922	141	0005	0000	16,786.69	(8,138.74)	8,647.95	0.077250	668.05	654.69	654.69	RETE	
201211 Total						72,139.75	(57,731.80)	14,407.95		997.81	977.85	977.85		
201212	Y	00000	131	0002	0000	22,632.74	(18,497.74)	4,135.00	0.057250	236.73	232.00	232.00	RETE	
201212	Y	75922	141	0005	0000	18,279.79	(11,446.79)	6,833.00	0.077250	527.85	517.29	517.29	RETE	
201212 Total						40,912.53	(29,944.53)	10,968.00		764.58	749.29	749.29		
Grand Total						2,139,481.81	(1,557,155.68)	582,326.13		35,033.15	34,514.83	34,514.83		

Auditor Name: Steinman
04/02/2013 - Sales Transcript

Audit Start End Dates: 01-01-2010-12-31-2012

Taxpayer Name: REEDS WRECKED CARS LLC
Account Number: 19294611

Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
Gross Sales Reconciliation

Revision Date: 02-13-2013
Source: TP Report

File Period	Location	Dist Code	City Code	County Code	Site Code	Item Code	Gross Per Records	Gross Per Returns	Differences	Taxable Differences	Comments
201001							0.00	0.00	0.00	0.00	
201001 Total		N					0.00	0.00	0.00	0.00	
201002							0.00	0.00	0.00	0.00	
201002 Total		N					0.00	0.00	0.00	0.00	
201003	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201003 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201004							123,276.25	123,276.25	0.00	0.00	
201004 Total		N					123,276.25	123,276.25	0.00	0.00	
201005							0.00	0.00	0.00	0.00	
201005 Total		N					0.00	0.00	0.00	0.00	
201006	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201006 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201007							138,033.88	138,033.88	0.00	0.00	
201007 Total		N					138,033.88	138,033.88	0.00	0.00	
201008							0.00	0.00	0.00	0.00	
201008 Total		N					0.00	0.00	0.00	0.00	
201009	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201009 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201010							151,206.14	151,206.14	0.00	0.00	
201010 Total		N					151,206.14	151,206.14	0.00	0.00	
201011							0.00	0.00	0.00	0.00	
201011 Total		N					0.00	0.00	0.00	0.00	
201012	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201012 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201101							117,849.09	117,849.09	0.00	0.00	
201101 Total		N					117,849.09	117,849.09	0.00	0.00	
201102							0.00	0.00	0.00	0.00	
201102 Total		N					0.00	0.00	0.00	0.00	
201103	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201103 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201104							157,993.48	157,993.48	0.00	0.00	
201104 Total		N					157,993.48	157,993.48	0.00	0.00	
201105							0.00	0.00	0.00	0.00	
201105 Total		N					0.00	0.00	0.00	0.00	
201106	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201106 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201107							180,782.05	180,782.05	0.00	0.00	
201107 Total		N					180,782.05	180,782.05	0.00	0.00	
201108							0.00	0.00	0.00	0.00	
201108 Total		N					0.00	0.00	0.00	0.00	
201109	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201109	10066 HWY 52, MORGAN COUNTY	Y	00000	131	0002	0000	184,286.27	184,286.27	0.00	0.00	
201109 Total		Y	00000	141	0004	0000	12,688.39	12,688.39	0.00	0.00	
201110							196,974.66	196,974.66	0.00	0.00	
201110 Total		N					0.00	0.00	0.00	0.00	
201111							0.00	0.00	0.00	0.00	
201111 Total		N					0.00	0.00	0.00	0.00	
201112	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
		Y	00000	131	0002	0000	170,970.14	170,970.14	0.00	0.00	

Auditor Name: Steinman
04/02/2013 - Gross Sales Reconciliation

Audit Start End Dates: 01-01-2010-12-31-2012

Taxpayer Name: REEDS WRECKED CARS LLC
Account Number: 19294611

Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
Gross Sales Reconciliation

Revision Date: 02-13-2013
Source: TP Report

File Period	Location	Dist Code	City Code	County Code	Site Code	Item Code	Gross Per Records	Gross Per Returns	Differences	Taxable Differences	Comments
201112	10066 HWY 52, MORGAN COUNTY	Y	00000	141	0004	0000	25,154.68	25,154.68	0.00	0.00	
201112	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	14,237.53	14,237.53	0.00	0.00	
201112 Total							210,362.35	210,362.35	0.00	0.00	
201201	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	54,549.36	54,549.36	0.00	0.00	
201201	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	9,448.54	9,448.54	0.00	0.00	
201201 Total							63,997.90	63,997.90	0.00	0.00	
201202	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	59,741.97	59,741.97	0.00	0.00	
201202	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	14,827.98	14,827.98	0.00	0.00	
201202 Total							74,569.95	74,569.95	0.00	0.00	
201203	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	70,418.00	70,418.00	0.00	0.00	
201203	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	15,303.01	15,303.01	0.00	0.00	
201203 Total							85,721.01	85,721.01	0.00	0.00	
201204	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	38,788.36	38,788.36	0.00	0.00	
201204	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	10,559.17	10,559.17	0.00	0.00	
201204 Total							49,347.53	49,347.53	0.00	0.00	
201205	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	68,894.75	68,894.75	0.00	0.00	
201205	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	20,689.89	20,689.89	0.00	0.00	
201205 Total							89,584.64	89,584.64	0.00	0.00	
201206	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	76,734.00	76,734.00	0.00	0.00	
201206	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	15,427.50	15,427.50	0.00	0.00	
201206 Total							92,161.50	92,161.50	0.00	0.00	
201207	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	53,446.85	53,446.85	0.00	0.00	
201207	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	12,980.40	12,980.40	0.00	0.00	
201207 Total							66,427.25	66,427.25	0.00	0.00	
201208	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	72,217.19	72,217.19	0.00	0.00	
201208	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	8,197.56	8,197.56	0.00	0.00	
201208 Total							80,414.75	80,414.75	0.00	0.00	
201209	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	55,536.54	55,536.54	0.00	0.00	
201209	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	10,427.88	10,427.88	0.00	0.00	
201209 Total							65,964.42	65,964.42	0.00	0.00	
201210	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	66,327.50	66,327.50	0.00	0.00	
201210	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	15,435.18	15,435.18	0.00	0.00	
201210 Total							81,762.68	81,762.68	0.00	0.00	
201211	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	55,353.06	55,353.06	0.00	0.00	
201211	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	16,786.69	16,786.69	0.00	0.00	
201211 Total							72,139.75	72,139.75	0.00	0.00	
201212	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	22,632.74	22,632.74	0.00	0.00	
201212	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	18,279.79	18,279.79	0.00	0.00	
201212 Total							40,912.53	40,912.53	0.00	0.00	
Grand Total							2,139,481.81	2,139,481.81	0.00	0.00	

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Missouri Department of Revenue
Taxation Division/Field Compliance Bureau
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Revision Date: 02-13-2013
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File Period	Location	Dist Code	City Code	County Code	Site Code	Item Code	Taxable Sales Per Records	Taxable Sales Per Returns	Differences	Taxable Differences	Comments
201001							0.00	0.00	0.00	0.00	
201001 Total		N					0.00	0.00	0.00	0.00	
201002							0.00	0.00	0.00	0.00	
201002 Total		N					0.00	0.00	0.00	0.00	
201003	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201003 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201004							35,219.85	35,219.85	0.00	0.00	
201004 Total		N					35,219.85	35,219.85	0.00	0.00	
201005							0.00	0.00	0.00	0.00	
201005 Total		N					0.00	0.00	0.00	0.00	
201006	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201006 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201007							42,929.88	42,929.88	0.00	0.00	
201007 Total		N					42,929.88	42,929.88	0.00	0.00	
201008							0.00	0.00	0.00	0.00	
201008 Total		N					0.00	0.00	0.00	0.00	
201009	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201009 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201010							43,498.51	43,498.51	0.00	0.00	
201010 Total		N					43,498.51	43,498.51	0.00	0.00	
201011							0.00	0.00	0.00	0.00	
201011 Total		N					0.00	0.00	0.00	0.00	
201012	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201012 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201101							30,903.45	30,903.45	0.00	0.00	
201101 Total		N					30,903.45	30,903.45	0.00	0.00	
201102							0.00	0.00	0.00	0.00	
201102 Total		N					0.00	0.00	0.00	0.00	
201103	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201103 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201104							44,300.00	44,300.00	0.00	0.00	
201104 Total		N					44,300.00	44,300.00	0.00	0.00	
201105							0.00	0.00	0.00	0.00	
201105 Total		N					0.00	0.00	0.00	0.00	
201106	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201106 Total		Y	00000	131	0002	0000	0.00	0.00	0.00	0.00	
201107							45,058.05	45,058.05	0.00	0.00	
201107 Total		N					45,058.05	45,058.05	0.00	0.00	
201108							0.00	0.00	0.00	0.00	
201108 Total		N					0.00	0.00	0.00	0.00	
201109	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
201109	10066 HWY 52, MORGAN COUNTY	Y	00000	131	0002	0000	33,208.00	33,208.00	0.00	0.00	
201109 Total				141	0004	0000	9,264.41	9,264.41	0.00	0.00	
201110							42,472.41	42,472.41	0.00	0.00	
201110 Total		N					0.00	0.00	0.00	0.00	
201111							0.00	0.00	0.00	0.00	
201111 Total		N					0.00	0.00	0.00	0.00	
201112	20 TWIGGY LN, ELDON						0.00	0.00	0.00	0.00	
		Y	00000	131	0002	0000	46,550.00	46,550.00	0.00	0.00	

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201112	10066 HWY 52, MORGAN COUNTY	Y	00000	141	0004	0000	12,826.54	12,826.54	0.00	0.00	
201112	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	4,445.71	4,445.71	0.00	0.00	
201112 Total							63,822.25	63,822.25	0.00	0.00	
201201	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	14,805.00	14,805.00	0.00	0.00	
201201	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	4,250.04	4,250.04	0.00	0.00	
201201 Total							19,055.04	19,055.04	0.00	0.00	
201202	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	9,905.00	9,905.00	0.00	0.00	
201202	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	7,979.45	7,979.45	0.00	0.00	
201202 Total							17,884.45	17,884.45	0.00	0.00	
201203	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	21,070.00	21,070.00	0.00	0.00	
201203	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	5,902.50	5,902.50	0.00	0.00	
201203 Total							26,972.50	26,972.50	0.00	0.00	
201204	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	6,986.30	6,986.30	0.00	0.00	
201204	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	4,770.00	4,770.00	0.00	0.00	
201204 Total							11,756.30	11,756.30	0.00	0.00	
201205	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	9,774.00	9,774.00	0.00	0.00	
201205	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	9,055.00	9,055.00	0.00	0.00	
201205 Total							18,829.00	18,829.00	0.00	0.00	
201206	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	18,835.00	18,835.00	0.00	0.00	
201206	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	7,214.50	7,214.50	0.00	0.00	
201206 Total							26,049.50	26,049.50	0.00	0.00	
201207	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	17,610.00	17,610.00	0.00	0.00	
201207	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	5,272.40	5,272.40	0.00	0.00	
201207 Total							22,882.40	22,882.40	0.00	0.00	
201208	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	20,915.00	20,915.00	0.00	0.00	
201208	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	6,490.06	6,490.06	0.00	0.00	
201208 Total							27,405.06	27,405.06	0.00	0.00	
201209	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	9,914.51	9,914.51	0.00	0.00	
201209	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	6,067.95	6,067.95	0.00	0.00	
201209 Total							15,982.46	15,982.46	0.00	0.00	
201210	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	14,109.50	14,109.50	0.00	0.00	
201210	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	7,819.57	7,819.57	0.00	0.00	
201210 Total							21,929.07	21,929.07	0.00	0.00	
201211	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	5,760.00	5,760.00	0.00	0.00	
201211	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	8,647.95	8,647.95	0.00	0.00	
201211 Total							14,407.95	14,407.95	0.00	0.00	
201212	20 TWIGGY LN, ELDON	Y	00000	131	0002	0000	4,135.00	4,135.00	0.00	0.00	
201212	109 SOUTH OAK ST, VERSAILLES	Y	75922	141	0005	0000	6,833.00	6,833.00	0.00	0.00	
201212 Total							10,968.00	10,968.00	0.00	0.00	
Grand Total							582,326.13	582,326.13	0.00	0.00	

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