

MISSOURI DEPARTMENT OF REVENUE

MISSOURI TAX REGISTRATION APPLICATION

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Checklist for Completing Application

- ✓ You will need to know the physical address and mailing address for your business.
- ✓ If required to register your business with the Internal Revenue Service (IRS), you should have the Federal Employer Identification Number (FEIN) for your business. The IRS requires most businesses that employ workers, including all corporations, to have a FEIN.
- ✓ You will need the name, social security number/FEIN, address, and birthdate of each owner, officer, partner, or member.
- ✓ If applying for sales/use tax, you will need to know whether your business is inside or outside the city limits.
- ✓ If applying for sales/use tax, you will need to know your estimated monthly sales, so we can determine your filing frequency and the amount of the bond you need to file.
- ✓ If registering for withholding, you will need to know your estimated monthly wages paid, so we can determine your withholding filing frequency.
- ✓ If registering a corporation or limited liability company, you should have your charter number or certificate of authority number from the Missouri Secretary of State. (Most corporations and limited liability companies are required to obtain a charter number or certificate of authority number to operate in Missouri.)
- ✓ If the business has a previous owner, you will need to know the previous owner's name and address. If possible, please provide the previous owner's tax identification number and the purchase price.
- ✓ In order to allow someone other than the listed owner(s) to handle tax matters with the Department of Revenue, Form 2827, Power of Attorney, must be completed and signed by the appointee and a listed officer/owner.

Mail the application and bond to: Missouri Department of Revenue, P.O. Box 357, Jefferson City, MO 65105-0357 or call (573) 751-5860 for assistance (TDD (800) 735-2966).

The Missouri Department of Revenue also provides business tax registration in all of its Tax Assistance Centers listed below. You may call, visit, or write to any of the field offices to obtain forms or register for sales/use tax, employer withholding tax, and/or corporate income tax. You may also call toll-free (800) 877-6881 to obtain forms only.

Cape Girardeau

3102 Blattner
Cape Girardeau, MO 63702-0909
(573) 290-5850
Fax: (573) 290-5842

Joplin

705 Illinois Ave., Suite 4
Joplin, MO 64801-2076
(417) 629-3070
Fax: (417) 629-3076

St. Louis

3256 Laclede Station Rd., Suite 101
St. Louis, MO 63143-3753
(314) 877-0177
Fax: (314) 877-0198

Columbia

1500 Vandiver Drive, Room 113
Columbia, MO 65202
(573) 884-3814
Fax: (573) 884-3844

Kansas City

615 E. 13th St., Room 127
Kansas City, MO 64106-2870
(816) 889-2944
Fax: (816) 889-2876

St. Joseph

525 Jules, Room 314
St. Joseph, MO 64501-4125
(816) 387-2230
Fax: (816) 387-2008

Jefferson City

3400 B Knipp
Jefferson City, MO 65105
(573) 751-7191
Fax: (573) 522-3316

Springfield

149 Park Central Sq., Room 313
Springfield, MO 65806-1386
(417) 895-6474
Fax: (417) 895-6233

If you have questions relating to specific tax types please refer to the following e-mail address:

Corporate Income Tax	corporate@dor.mo.gov
Sales or Use Tax	salesuse@dor.mo.gov
Withholding Tax	withholding@dor.mo.gov
Suggestions for Tax System Improvements:	taxsuggest@dor.mo.gov
Business Tax Registration	businesstaxregister@dor.mo.gov

FREQUENTLY ASKED QUESTIONS

1. *When do I need to obtain a retail sales tax license?*

If your business is located in Missouri and you sell any merchandise to the final consumer or provide a taxable service, you are required to have a retail sales tax license.

2. *What is consumer's use tax?*

Consumer's use tax is a tax imposed on the storage, use, or consumption of tangible personal property that is purchased by the final consumer from an out-of-state seller who does not collect tax at the time of purchase.

3. *What is vendor's use tax and when is it applicable?*

Vendor's use tax is the tax on retail sales made from an out of state business to a customer located within Missouri. Vendor's use tax is applicable on all sales made by out-of-state vendors where goods are shipped into Missouri and where title passes within the state of Missouri.

4. *When are food items exempt from state sales tax?*

Food items eligible to be purchased under the Federal Food Stamp Act are exempt from state sales tax only when purchased from certain retailers. If 80 percent of your sales consist of food items intended for immediate consumption either on or off your premises, you do not qualify to sell food items at the lower tax rate. The reduction in the tax rate is 3.0 percent. If you have questions regarding which food items qualify to be sold at the lower rate, please contact the Customer Services Division at (573) 751-2836, send your written request to: Customer Services Division, PO Box 3300, Jefferson City, MO 65105-3300, or send an e-mail message to: salesuse@dor.mo.gov.

5. *When are textbooks exempt from state sales tax?*

Textbooks purchased by students currently enrolled in a Missouri post-secondary institution of higher learning offering a course of study leading to a degree in the liberal arts, humanities or sciences, or in a professional, vocational, or technical field qualify to be sold at the reduced tax rate. The reduction in the tax rate is 4.225%.

Items that qualify for the exemption include all books that are recommended or required for a course whether in bound form, loose-leaf form, or an alternate form. These include study guides, companion books, workbooks, manuals, novels, books on tape, Braille textbooks, textbooks on diskette or CD-ROM, and interactive CD-ROMs or diskettes that are required as a principal source of study material.

Items that do not qualify for the textbook exemption include reference books (unless specifically assigned for a class), notebooks, notepads, "bluebooks", blank diskettes, and non-book supplies needed for a class.

6. *How do I register vending machine locations?*

Missouri law considers a sale through a vending machine to occur in the city/county where the vending machine is physically located. Therefore, you must register a location for each city/county where you are making vending machine sales. You only have to register a particular city/county once, even if you have multiple machines in that city/county.

7. *How can I make certain I am not liable for the previous owner's taxes?*

As the purchaser of a business, you could become liable for any taxes not paid by the previous owner. You can protect yourself from such liability by requesting that the seller/previous owner provide you with a Department of Revenue issued "Certificate of No Tax Due". The department will only issue a "Certificate of No Tax Due" to the previous owner if all sales tax returns are filed and all taxes are paid. If the seller had employees, a "Tax Clearance" should be requested to avoid possible successorship for a withholding tax liability.

8. *How do I compute my bond?*

The bond is based on the average amount of sales tax collected from your customers for a three-month period of time. To compute the sales tax you simply multiply the amount of taxable sales you make by the combined state and local sales tax rate.

For example, Jefferson City has a combined state and local sales tax rate of 6.225 percent (4.225 percent state and 2.0 percent local). A business inside the city limits of Jefferson City averaging \$15,000 in taxable sales per month would be required to post a \$2,800 bond.

$\$15,000 \times .06225 (6.225\%) = \933.75 tax per month
 $\$933.75 \times 3 \text{ months} = \$2,801.25$ (round down to \$2,800)

9. *How can I find out what my sales tax rate is?*

You may find your sales tax rate by calling the Customer Services Division at (573) 751-2836, sending a written request to: Customer Services Division, PO Box 3300, Jefferson City, MO 65105-3300, sending an e-mail message to: salesuse@dor.mo.gov, or by visiting our web site on the Internet at: www.dor.mo.gov/tax/business/sales.

10. *What is the sales tax rate for aviation jet fuel?*

In accordance with RSMo, 144.809, the aviation jet fuel rate is limited to the sales and use taxes that were in effect on December 30, 1987. The rate can be found on your sales and use tax returns or you can call 573-751-5860.

11. What is the sales tax holiday?

Section 144.049, RSMo establishes a sales tax holiday during a three day period beginning 12:01 a.m. the first Friday in August and ending at midnight on the Sunday following. Certain back-to-school purchases, such as clothing, school supplies, computers, and other items as defined by the statute, are exempt from state sales tax for this time period only.

12. How do I send the sales/use tax I've collected to the Department of Revenue?

After you are registered, the Department of Revenue will mail you preprinted returns to use for remitting your sales/use tax. Simply complete the return, include a check or money order in the amount of the tax owed and mail both to: Department of Revenue, PO Box 840, Jefferson City, MO 65105-0840.

13. What if I operate my business only part of the year?

If registering for retail sales tax or vendor's use tax, circle the months you make taxable sales in the "Sales/Use Tax" section of the application (Item 28). If you are registering for employer withholding tax, circle the months you pay wages in the "Employer Withholding Tax" section of the application (Item 42). The department will only require you to file returns for the months indicated.

14. What owner, officer, partner, and member information is required?

If a business is a sole ownership, enter the owner's name, social security number, date of birth, and address. If the business is jointly owned by a husband and wife, include the name, social security number, and date of birth for both the husband and wife. If a business is a corporation, enter all corporate officers with their name, social security number, date of birth, title, home address, and date of title. If a business is a partnership or a limited liability partnership, enter all partners with their name, social security number, date of birth, title, home address, and date of title. If a business is a limited partnership, enter all general partners with their name, social security number or FEIN, date of birth, title, address, and date of title. If the business is a limited liability company, enter all partners/members with their name, social security number or FEIN, date of birth, title, address, and date of title. If a business is a trust, civic, or fraternal organization, enter all the responsible persons with their name, social security number, title, home address, and date of title. You can attach additional pages to the application if needed. If your partners, members, or officers change, you must update your registration with the department by completing a Form 126, Registration Change Request, before we can release tax information to those new partners, members, or officers.

15. Will information about my taxes remain confidential?

Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, officer, partner, member, or responsible person who is listed with the department as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply the department with a power of attorney giving us the authority to release confidential information to a specific individual. You must be as specific as possible as to what information can be disclosed to a specific individual. (See the Power of Attorney Form enclosed in this publication.)

16. How can I be certain my business is properly registered?

The following checklist will help you ensure your business is properly registered with the Department of Revenue:

1. Check all tax types that apply to your business under Item 2 of the Missouri Tax Registration Application.
2. Include all owner information and list all officers, partners, or members. If listing individuals, be sure to include social security numbers, dates of birth, and home addresses. If listing a business entity, be sure to include each entity's FEIN (Federal Employer Identification Number) and address.
3. Provide complete information for every business location in the state.
4. Provide a bond if registering for sales tax or vendor's use tax. The bond must be equal to three times your estimated monthly sales tax or vendor's use tax liability.
5. An owner, officer, partner, or member who is listed on the application must sign the application.

17. Where can I obtain additional information on sales/use tax?

The Department of Revenue maintains an Internet web site with a number of frequently asked sales/use tax questions and answers. This web site is located at: www.dor.mo.gov/tax/business/faq. If your specific question isn't answered at this web site or you don't have access to the Internet, you may call the Customer Services Division at (573) 751-2836 or write to: Customer Services Division, P.O. Box 3300, Jefferson City, MO 65105-3300. Your question might also be answered in the Sales and Use Tax Detailed Instructions and Information books.

These books are available for download on the Internet at: www.dor.mo.gov/tax/business/sales/forms/.

18. Where can I obtain additional information on employer withholding tax?

If you have questions regarding employer withholding tax, you may call the Department of Revenue at (573) 751-5752, mail your question to: Customer Services Division, PO Box 3375 Jefferson City, MO 65105-3375, or you can review the *Employer's Tax Guide*. The *Employer's Tax Guide* is available for download on the Internet at: www.dor.mo.gov/tax/business/withhold/forms/.

BUSINESS NAME AND PHYSICAL LOCATION		
24. Business Name (attach list if necessary for additional locations)		Street, Highway (Do not use P.O. Box Number or Rural Route Number)
City, State, Zip Code		County
25. Federal Employer ID Number (FEIN) To obtain contact (800) 829-4933 or www.irs.gov		Business Telephone Number () - -
26. Is this business located inside the city limits of any city or municipality in Missouri? <input type="checkbox"/> No <input type="checkbox"/> Yes—Specify the city: _____		
OWNERSHIP TYPE		
27. Please indicate your ownership type.		
<input type="checkbox"/> Sole Owner (may include spouse) <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Partnership – LP Number _____ <input type="checkbox"/> Limited Liability Partnership – LLP Number _____ <input type="checkbox"/> Limited Liability Limited Partnership – LLLP Number _____ <input type="checkbox"/> Government <input type="checkbox"/> Not required to register with Missouri Secretary of State <input type="checkbox"/> Trust <input type="checkbox"/> Date Incorporated: _____ <input type="checkbox"/> Missouri Corporation – Missouri Charter No. _____ <input type="checkbox"/> State of Incorporation and Date Registered in Missouri _____ <input type="checkbox"/> Non-Missouri Corporation – Certificate of Authority No. _____ <input type="checkbox"/> State of Incorporation and Date Registered in Missouri _____ Limited Liability Company: <input type="checkbox"/> Taxed as a Partnership <input type="checkbox"/> Taxed as a Sole Owner <input type="checkbox"/> Taxed as a Corporation <input type="checkbox"/> LLC Number _____ <input type="checkbox"/> Other _____		
OWNER NAME AND ADDRESS		
28. Owner Name (Enter Corporation Name, if applicable)		
Street, Route, or P.O. Box Number		
City, State, Zip Code		County
Owner's Social Security Number	Owner's Birthdate	Owner's Telephone Number () - -
PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)		
29. Is there a previous owner/operator for the business? <input type="checkbox"/> Yes* <input type="checkbox"/> No *If yes, the following section must be completed.		
Name of Previous Owner/Operator		
Name of Previous Business		
Address of Previous Business		
Missouri Tax ID No. _____		
Check any of the following that you purchased from the previous owner: <input type="checkbox"/> Inventory <input type="checkbox"/> Fixtures <input type="checkbox"/> Equipment <input type="checkbox"/> Real Estate <input type="checkbox"/> Other _____		
Purchase Price	Seller's Name	

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

24. **Business Name and Physical Location:** Enter all information regarding the physical location of your business, including your business name. Do not use a PO Box or Rural Route Number for this address. If you make retail sales, this is the address we will print on your license. If you have more than one location, attach a sheet listing the additional locations.

25. You may be required to submit a **Federal Employer Identification Number (FEIN)** to complete your business registration. The FEIN is issued by the Internal Revenue Service (IRS). The FEIN is used to identify taxpayers that are required to file various business tax returns. Employers, corporations, partnerships, limited liability companies, trusts and estates, and other business entities are required to have a FEIN. For more information regarding FEINs or to obtain a number online, please contact the IRS at (800) 829-4933 or visit their web site at www.irs.gov.

26. **City Limits:** Determine whether you are inside a city's limits. If you are regis-

tering for sales tax, this will ensure we register you to collect and remit the correct tax rate.

27. **Ownership Type:** Check the appropriate ownership type for your business. Be sure to include your charter number, certificate of authority number, limited partnership number, limited liability partnership number, or limited liability number issued by the Secretary of State. If you are a non-Missouri corporation, include the state of incorporation and date issued.

28. **Owner Name and Address:** Enter your owner name or legal entity name as well as your owner address.

29. **Previous Owner:** If a business was previously operated at this location or you purchased any portion of the business from a previous owner, YOU MUST complete this section. PROTECT YOURSELF by obtaining a copy of a "No Tax Due" statement from the previous owner of the business. The department only issues this statement if requested by the previous owner and all sales/use taxes are paid in full.

30. Business Mailing Address:

The department mails reporting forms as well as confidential and non-confidential correspondence to the business mailing address listed above, unless otherwise instructed. If you want us to direct your mail to an address other than the business address for any of your taxes, enter that address here and check the appropriate boxes.

32. Officers, Partners, and Members: Identify all officers, partners, and members of your business. If you are a sole owner and you completed the "Owner Information", you do not have to complete this section. However, if you have a spouse, complete all information pertaining to that spouse.

If the business is a partnership or limited liability partnership, enter all partners. If it is a limited partnership, include only the general partners.

Complete all information for each officer, partner, and member, including social security number and date of birth. Your registration will not be complete

unless we receive all requested information. Attach a list of officers, partners, and members if you cannot fit them all on this page.

33. Sales/Use Tax: Complete this section if you are going to make retail sales subject to sales, vendor's use tax, or taxable purchases. If you are a seasonal business, circle the months in which you will make sales. We will only require you to file a return in the months you operate.

35. Filing Frequency: Your filing frequency is determined by the amount of state sales tax due. Multiply your anticipated monthly taxable sales by 4 percent to arrive at your estimated monthly liability.

36. Bond: Missouri law requires a bond for all new businesses making retail sales. Use this formula to determine your bond and indicate the type of bond you are submitting. If you compute the bond at less than \$500, submit the minimum \$25 bond. Attach the appropriate bond form to your registration based on the type of bond checked.

38. Corporate Income Tax: Businesses with an ownership type listed as a corporation or limited liability company taxed as a corporation, must complete this section. Include the corporate tax begin date and taxable year end date so we can send your reporting forms at the correct time of the year.

41. Estimated Tax: If you will owe \$250 or more in corporation income tax in a taxable year you are required to remit corporation estimated income tax payments.

BUSINESS MAILING ADDRESS (Reporting Forms are mailed to this address.)					
30. Street, Route or PO Box Number			City		
State	Zip Code	County			
Which forms do you want mailed to this address? <input type="checkbox"/> All Tax Types <input type="checkbox"/> Sales/Use Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Employer Withholding Tax					
RECORD STORAGE ADDRESS (Do not use PO Box Numbers.)					
31. Street, Highway, Community			City		
State	Zip Code	County			
OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)					
32. Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate	
Home Address	City	State	Zip Code	County	Effective Date of Title
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate	
Home Address	City	State	Zip Code	County	Effective Date of Title
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate	
Home Address	City	State	Zip Code	County	Effective Date of Title
SALES/USE TAX					
33. Taxable Sales/Taxable Purchases Begin Date: M M D D Y Y					
Temporary License FROM: M M D D Y Y TO M M D D Y Y					
34. If you do not make taxable sales year round, please circle the months that you do: January February March April May June July August September October November December					
35. Estimated state sales/use tax liability (check one) <input type="checkbox"/> 1. Monthly (Over \$500 a month) <input type="checkbox"/> 2. Quarterly (\$500 or less a month) <input type="checkbox"/> 3. Annually (less than \$45 a quarter)					
36. COMPUTE AMOUNT OF BOND					
Estimated Monthly Taxable Sales		Tax Rate	Monthly Tax	Amount of Bond *	
_____ X _____		=	_____ X 3 =	_____ (Round to nearest \$10)	
Visit www.dor.mo.gov/tax/business/sales/rates/ to obtain sales tax rate information.					
*If you calculate the amount of bond to be less than \$500, you are only required to submit a \$25 bond. If you calculate your bond to be \$500 or greater, you should submit the amount of bond figured. The Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities if returns are not filed timely and the taxes fully paid. Attach the appropriate bond form to your registration based on the type of bond checked.					
37. Type of Bond (No personal or company checks) <input type="checkbox"/> 1. Surety Bond <input type="checkbox"/> 2. Cash Bond <input type="checkbox"/> 3. Irrevocable Letter of Credit <input type="checkbox"/> 4. None Required <input type="checkbox"/> 5. Certificate of Deposit					
CORPORATE INCOME/FRANCHISE TAX					
38. Is this corporation registered with the Internal Revenue Service as a: <input type="checkbox"/> Regular Corporation <input type="checkbox"/> S Corporation					
39. Corporate Tax Begin Date: M M D D Y Y					
40. Corporate Taxable Year End: M M D D					
41. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri Estimated Tax is expected to be at least \$250, check the "yes" box. <input type="checkbox"/> Yes <input type="checkbox"/> No					
TAX PREPARER NAME			TELEPHONE NO.	FEIN	
			(_____) _____	_____	
MO 860-1663 (11-2006)			See instructions for Privacy Notice.		

EMPLOYER WITHHOLDING TAX		
42. Withholding Begin Date:	M	M D D Y Y
43. How many of your employees will work in Missouri?		
44. Are all employees Missouri residents working in another state? <input type="checkbox"/> Yes <input type="checkbox"/> No		
45. Estimated Monthly Gross Wages: Calculate estimated withholding tax: Estimated monthly gross wages _____ x 6% = _____		
46. Withholding Tax Filing Frequency (check one) <input type="checkbox"/> A. <i>Annually</i> , less than \$20 withholding tax per quarter <input type="checkbox"/> B. <i>Quarterly</i> , \$20 withholding tax per quarter to \$500 per month <input type="checkbox"/> M. <i>Monthly</i> , \$500 to \$9,000 withholding tax per month <input type="checkbox"/> W. <i>Quarter/Monthly (weekly)</i> , over \$9,000 withholding tax per month (required to pay tax electronically)		
47. Does a parent company file withholding tax reports and receive full compensation? <input type="checkbox"/> Yes <input type="checkbox"/> No		
48. If you do not pay wages year round, please circle months that you do. January February March April May June July August September October November December		
49. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)		
Business Name (DBA Name)		In Care of
Street, Route or PO Box		City
State	Zip Code	County
50. If you are an employer domiciled in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.		
CALCULATE TRANSIENT EMPLOYER BOND		
A. Missouri Withholding Tax Monthly Gross Wages _____ x 6% = _____ x 3 = _____ (a)		
B. Missouri Unemployment Tax Average # of Workers _____ x \$7,000 = _____ x 3.38% = _____ / 4 = _____ (b)		
(a) _____ + (b) _____ = _____ (Amount of bond—minimum \$5,000)		
TYPE OF BOND <input type="checkbox"/> Surety Bond <input type="checkbox"/> Cash Bond <input type="checkbox"/> Irrevocable Letter of Credit <input type="checkbox"/> Certificate of Deposit		
Comments:		
SIGNATURE (ALL APPLICANTS MUST SIGN.)		
51. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.		
SIGNATURE	TITLE	DATE
CONFIDENTIALITY OF TAX RECORDS		
Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them. (See enclosed Power of Attorney Form.)		
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42. **Withholding Tax:** If you have or anticipate having employees in Missouri, you are required to remit withholding tax. Complete all requested information pertaining to your employees.

The withholding tax filing frequency is based upon the amount of withholding tax you will be remitting to the Department of Revenue. If you will be remitting over \$9,000 in withholding tax per month, you are required to file quarter-monthly (weekly). Your payment(s) should be sent to the Missouri Department of Revenue electronically.

Currently, there are two methods available for electronic filing and payment: 1) ACH credit through the department's TXP bank project and 2) Internet filing through the department's vendor, Collector Solutions.

For information on electronic filing, through ACH credit visit

<http://www.dor.mo.gov/tax/electronic>, send an email to elecfile@dor.mo.gov or call (573) 751-3930

For information on electronic filing through the Internet,

visit <http://www.dor.mo.gov/tax/business/payonline.htm>.

48. **Seasonal Business:** We will only require a seasonal business to file a return and remit tax in the months you operate. Circle the months you pay wages.
49. **Duplicate Mailing Address:** We will mail certain duplicate withholding notices to an address other than your mailing address (for example, your tax preparer).
50. **Transient Employer:** If defined as a transient employer, please calculate the amount of your bond. If you are unsure if you qualify as a transient employer or require transient employer bond forms, please contact the Customer Services Division, P.O. Box 295, Jefferson City, MO 65105-0295 or call (573) 751-0459 (TDD (800) 735-2966).
51. **Signature:** An owner, officer, partner, member, responsible party, or power of attorney must sign the application. If a power of attorney signs the application, you must include a Form 2827, Power of Attorney.

Confidentiality: To ensure your tax records are protected and confidential, the Department of Revenue will not release tax information to anyone who is not listed in our records as an owner, partner, member, or officer for your business. If your partners, members, or officers change, you must update your registration with the department by completing a Form 126, Registration Change Request, before we can release tax information to those new partners, members, or officers. If you would like the department to release tax information to an accountant, tax preparer, or another individual who is not listed on your account, please complete a Power of Attorney Form.



MISSOURI DEPARTMENT OF REVENUE
MISSOURI TAX REGISTRATION APPLICATION
 P.O. BOX 357
 JEFFERSON CITY, MO 65105-0357 (573) 751-5860
 E-mail: businessstaxregister@dor.mo.gov Fax: (573) 522-1722

FORM 2643 (REV. 11-2006)	DLN (DOR USE ONLY)
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ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.

1. List your current or prior tax numbers:
 Sales/Use Tax—Corporation Tax or Missouri Employer Withholding Tax

- 2. Check the items for which you are applying:**
- | | |
|---|---|
| <input type="checkbox"/> Retail Sales Tax (Bond required) | <input type="checkbox"/> Withholding Tax |
| <input type="checkbox"/> Temporary Retail Sales Tax (Bond required) | <input type="checkbox"/> Withholding Tax (Domestic Employee) |
| <input type="checkbox"/> Retail Liquor Sales (Bond required) | <input type="checkbox"/> Withholding Tax (Transient Employer—Bond required) |
| <input type="checkbox"/> Temporary Retail Liquor Sales | <input type="checkbox"/> Corporate Income Tax |
| <input type="checkbox"/> Vendor's Use Tax (Bond required) | <input type="checkbox"/> Corporate Franchise Tax |
| <input type="checkbox"/> Consumer's Use Tax | |

3. Please indicate your reason for applying:
 New Business Purchase of Existing Business Reinstating Old Business Other _____

4. Describe the business activity, stating the major products sold and/or services provided.

Retail _____% Wholesale _____% Service _____% Manufacturer Contractor Other _____

5. Do you sell any type of alcoholic beverages? Yes No
6. Do you sell food items that are exempt from state sales tax? Yes No
7. Do you lease/rent motor vehicles, that were purchased sales tax exempt, to Missouri customers? Yes No
8. Do you sell post-secondary educational textbooks? Yes No
9. Are you liable for consumer's use tax? Yes No
10. Do you sell domestic utilities? Yes No
11. Do you make retail sales of aviation jet fuel to Missouri customers from a Missouri location? Yes No
 If yes, your account will be registered for retail sales tax of jet fuel. Please provide a list of all applicable locations.

12. Do you make retail sales of aviation jet fuel to Missouri customers shipped from a state other than Missouri? Yes No
 If yes, your account will be registered for vendor's use tax of jet fuel. Please provide a list of applicable locations.

13. Do you use, store or consume aviation jet fuel that is purchased and shipped into Missouri from out of state? Yes No
 If yes, your account will be registered for consumer's use tax of jet fuel. Please provide a list of applicable locations.

14. Do you sell cigarettes or tobacco products? Yes No
15. Do you make retail sales of new tires? Yes No
16. Do you make retail sales of lead-acid batteries? Yes No
17. Do you make retail sales of qualifying sales tax holiday back-to-school purchases? (see instructions for examples) Yes No
18. Do you provide telecommunications service subject to Missouri retail sales tax? Yes No

IF YOU ARE AN OUT-OF-STATE BUSINESS DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS.

19. Do you have a location or job site in Missouri? If yes, attach a list of your locations including address, city, state, and zip code. Indicate if the location is inside or outside the city limits. Yes No
20. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list of cities in which they live and indicate if they are inside or outside the city limits. Yes No
21. Do your representatives who reside in Missouri:
- | | | |
|---|------------------------------|-----------------------------|
| A. Approve customer orders? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| B. Make on the spot sales? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| C. Maintain an inventory? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| D. Deliver merchandise to the customer? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
22. Do you have non-resident representatives, agents or temporary employees coming into Missouri on a regular or systematic basis? Yes No
 If yes, define the activities performed while in Missouri. _____
23. Do you have real or tangible personal property in Missouri? Yes No
 If yes, please describe: _____

BUSINESS NAME AND PHYSICAL LOCATION

24. Business Name (attach list if necessary for additional locations)		Street, Highway (Do not use P.O. Box Number or Rural Route Number)	
City, State, Zip Code		County	

25. Federal Employer ID Number (FEIN) To obtain contact (800) 829-4933 or www.irs.gov	Business Telephone Number
---	---------------------------

26. Is this business located inside the city limits of any city or municipality in Missouri?
 No Yes—Specify the city: _____

OWNERSHIP TYPE**27. Please indicate your ownership type.**

Sole Owner (may include spouse)
 Partnership
 Limited Partnership – LP Number _____
 Limited Liability Partnership – LLP Number _____
 Limited Liability Limited Partnership – LLLP Number _____
 Government Not required to register with Missouri Secretary of State
 Trust Date Incorporated: _____
 Missouri Corporation – Missouri Charter No. _____ State of Incorporation and Date Registered in Missouri _____
 Non-Missouri Corporation – Certificate of Authority No. _____
 Limited Liability Company:
 Taxed as a Partnership Taxed as a Sole Owner Taxed as a Corporation LLC Number _____
 Other _____

OWNER NAME AND ADDRESS

28. Owner Name (Enter Corporation Name, if applicable)

Street, Route, or P.O. Box Number

City, State, Zip Code		County
Owner's Social Security Number	Owner's Birthdate	Owner's Telephone Number

PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)

29. Is there a previous owner/operator for the business? Yes* No *If yes, the following section must be completed.

Name of Previous Owner/Operator

Name of Previous Business

Address of Previous Business

Missouri Tax ID No.

Check any of the following that you purchased from the previous owner:
 Inventory Fixtures Equipment Real Estate Other _____

Purchase Price	Seller's Name
----------------	---------------

BUSINESS MAILING ADDRESS (Reporting Forms are mailed to this address.)

30. Street, Route or PO Box Number City
State Zip Code County

Which forms do you want mailed to this address? All Tax Types Sales/Use Tax Corporate Income Tax Employer Withholding Tax

RECORD STORAGE ADDRESS (Do not use PO Box Numbers.)

31. Street, Highway, Community City
State Zip Code County

OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)

32. Name (Last, First, Middle Initial) Title Social Security No. or FEIN Birthdate
Home Address City State Zip Code County Effective Date of Title
Name (Last, First, Middle Initial) Title Social Security No. or FEIN Birthdate
Home Address City State Zip Code County Effective Date of Title
Name (Last, First, Middle Initial) Title Social Security No. or FEIN Birthdate
Home Address City State Zip Code County Effective Date of Title

SALES/USE TAX

33. Taxable Sales/Taxable Purchases Begin Date: M M D D Y Y
Temporary License FROM: M M D D Y Y TO M M D D Y Y

34. If you do not make taxable sales year round, please circle the months that you do:
January February March April May June July August September October November December

35. Estimated state sales/use tax liability (check one)
 1. Monthly (Over \$500 a month) 2. Quarterly (\$500 or less a month) 3. Annually (less than \$45 a quarter)

36. COMPUTE AMOUNT OF BOND
Estimated Monthly Taxable Sales Tax Rate Monthly Tax Amount of Bond *
_____ X _____ = _____ X 3 = _____
(Round to nearest \$10)
Visit www.dor.mo.gov/tax/business/sales/rates/ to obtain sales tax rate information.

*If you calculate the amount of bond to be less than \$500, you are only required to submit a \$25 bond. If you calculate your bond to be \$500 or greater, you should submit the amount of bond figured. The Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities if returns are not filed timely and the taxes fully paid. **Attach the appropriate bond form to your registration based on the type of bond checked.**

37. Type of Bond (No personal or company checks)
 1. Surety Bond 2. Cash Bond 3. Irrevocable Letter of Credit 4. None Required 5. Certificate of Deposit

CORPORATE INCOME/FRANCHISE TAX

38. Is this corporation registered with the Internal Revenue Service as a:
 Regular Corporation S Corporation

39. Corporate Tax Begin Date: M M D D Y Y

40. Corporate Taxable Year End: M M D D

41. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri Estimated Tax is expected to be at least \$250, check the "yes" box. Yes No

TAX PREPARER NAME TELEPHONE NO. FEIN

EMPLOYER WITHHOLDING TAX

42. Withholding Begin Date: M M D D Y Y

43. How many of your employees will work in Missouri?

44. Are all employees Missouri residents working in another state?

 Yes No

45. Estimated Monthly Gross Wages:

Calculate estimated withholding tax: Estimated monthly gross wages _____ x 6% = _____

46. Withholding Tax Filing Frequency (check one)

- A. *Annually*, less than \$20 withholding tax per quarter
- M. *Monthly*, \$500 to \$9,000 withholding tax per month
- Q. *Quarterly*, \$20 withholding tax per quarter to \$500 per month
- W. *Quarter/Monthly (weekly)*, over \$9,000 withholding tax per month **(required to pay tax electronically)**

47. Does a parent company file withholding tax reports and receive full compensation?

 Yes No

48. If you do not pay wages year round, please circle months that you do.

January February March April May June July August September October November December

49. **Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)**

Business Name (DBA Name)

In Care of

Street, Route or PO Box

City

State

Zip Code

County

50. If you are an employer domiciled in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.

CALCULATE TRANSIENT EMPLOYER BOND

A. Missouri Withholding Tax

Monthly Gross Wages _____ x 6% = _____ x 3 = _____ (a)

B. Missouri Unemployment Tax

Average # of Workers _____ x \$7,000 = _____ x 3.38% = _____ / 4 = _____ (b)

(a) _____ + (b) _____ = _____ (Amount of bond—minimum \$5,000)

TYPE OF BOND Surety Bond Cash Bond Irrevocable Letter of Credit Certificate of Deposit

Comments:

SIGNATURE (ALL APPLICANTS MUST SIGN.)

51. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.

SIGNATURE

TITLE

DATE

CONFIDENTIALITY OF TAX RECORDS

Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them. **(See enclosed Power of Attorney Form.)**

SALES/USE TAX BOND INFORMATION

Missouri Statute 144.087, RSMo, requires all applicants for a sales/use tax license and all licensees in default to post a bond in the amount of three (3) times their monthly sales/use tax liability. This amount is estimated in the case of a new business, otherwise based on the past 12 months tax liability of the business in the case of an existing business or previously operated business. The owner's name on the bond form must be in the name of the sole owner, all partners, corporation's name, limited partnership's name, or limited liability company's name. Listed below are the types of bonds that may be posted, the information necessary for correctly filing the bond, and the method for figuring the amount of the bond.

COMPUTING THE AMOUNT OF BOND

Estimated Monthly Gross Sales X Your Tax Rate = Monthly Tax

Monthly Tax X 3 = Amount of Bond (Round to the nearest \$10)

Estimated monthly gross is the amount of sales you estimate your business will make in taxable sales per an average month. If you are a small business, one of the things you should consider in estimating your average monthly gross is your operating expenses; such as: rent, utilities, etc. Your average monthly gross should be higher than your estimated operating expenses. If you compute your sales tax liability to be less than \$500 for 3 months, you must file a minimum bond of \$25. If you compute your sales tax liability to be \$500 or greater for 3 months, you must file a bond equal to that amount.

Example: Mr. X will be opening a new sporting goods store in the city limits of City A which has a tax rate of 6.225 percent.

Because the business has no sales he must estimate his average gross sales per month in order to compute the bond. Mr. X estimated his average gross sales to be \$7,000 per month. This is how Mr. X computed his bond:

$\$7,000 \times 6.225\% = \435.75 $\$435.75 \times 3 = \$1,307.29$ Amount of bond = \$1,310

If you are unable to estimate your bond, you may contact the Customer Services Division for assistance. The Customer Services Division reviews the bond amount to ensure it is sufficient in accordance with the Missouri Statutes. The following items are taken into consideration when determining a sufficient bond amount: previous ownership of business, types of products or services sold, location of business, business hours, operating expenses, etc.

CASH BOND

1. Fully complete the cash bond form. Owners name must include owner and spouse if spouse is included on the application, partner (list all partners), corporation, or LLC name.
2. Sign the cash bond form.
3. Forward a cashier's check, money order, or certified check with the cash bond form. CASH, PERSONAL, OR COMPANY CHECKS ARE NOT ACCEPTABLE.

SURETY BOND

1. Owners name must include owner and spouse if spouse is included on the application, partner (list all partners), corporation, or LLC name.
2. A surety bond must be issued by an insurance company licensed for bonding with the Department of Insurance, State of Missouri.
3. It must be on the form provided by the Department of Revenue.
4. The form must bear the seal of the insurance company.
5. The form must bear the effective date.
6. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.
7. It must be accompanied by a Power of Attorney letter.
8. It must be the original bond. A copy is not acceptable.

IRREVOCABLE LETTER OF CREDIT

1. Owners name must include owner and spouse if spouse is included on the application, partner (list all partners), corporation, or LLC name.
2. The letter of credit must be issued by a financial banking institution located in the United States.
3. It must be on the form provided by the Department of Revenue.
4. It must be the original letter of credit. A copy is not acceptable.
5. It must state the owner's name.
6. It must state the date of issuance and expiration date.
7. It must be signed by a bank official and notarized.
8. It must be accompanied by an "Authorization for Release of Confidential Information" form which must be signed by the owner, partner, officer, or member and notarized.

CERTIFICATE OF DEPOSIT

1. The Certificate of Deposit must be issued by a state or federally chartered financial institution.
2. The Certificate of Deposit must be issued in the name of the Missouri Department of Revenue AND the owner, all partners, corporation name or limited liability company name.
3. It must be issued for not less than 24 months.
4. It must be accompanied by the "Assignment of Certificate of Deposit" form provided by the Department of Revenue which must be completed by the financial institution.
5. The Certificate of Deposit must be endorsed or accompanied by a signed withdrawal slip.
6. The actual Certificate of Deposit, Assignment of Certificate of Deposit, and a copy of the signature card must be forwarded with the registration application.

FILING ADDITIONAL BONDS

If the Director of Revenue determines that the bond filed is insufficient to cover the average tax liability of a given taxpayer for three months, he/she may require such taxpayer to adjust the amount of the bond to cover the amount of liability. The following methods may be used for filing an additional bond.

1. Filing a cash bond, surety bond, Irrevocable Letter of Credit, or a Certificate of Deposit for the additional amount. Refer to the above requirements for each bond.
2. If you have a surety bond already on file with the Department of Revenue, you may increase this bond to cover the additional bond by contacting your insurance company and request that a rider be issued to increase the bond amount. The rider must be accompanied by a Power of Attorney letter.
3. If you have an Irrevocable Letter of Credit already on file with the Department of Revenue, you may increase your Letter of Credit to cover the additional bond amount by contacting the issuing bank and request that an amendment be issued to increase the bond amount.

***** IMPORTANT: IF YOU ARE MAKING RETAIL SALES WITHOUT A VALID MISSOURI SALES TAX LICENSE, YOU ARE IN VIOLATION OF MISSOURI LAW. YOU MAY BE GUILTY OF A MISDEMEANOR AND PENALIZED UP TO \$10,000.**

BUSINESS BUYER BEWARE

Whose unpaid taxes will you be paying?

FIND OUT THE FACTS!!!

YOU MAY BE LIABLE AS A SUCCESSOR!

- Every person purchasing a business or stock of goods immediately shall notify the director of revenue of the business name, owner's name, date of purchase, and type of business or stock of goods.
- All successors/purchasers shall withhold a sufficient amount of the purchase money to cover taxes, interest, or penalties due and unpaid by all former owners or predecessors, whether immediate or not, until the former owners or predecessors produce a receipt from the director of revenue showing that they have been paid or a certificate stating that no taxes are due; otherwise, the successor/purchaser shall become personally liable for the unpaid tax, penalty, and interest accrued.

EXAMPLE: *Mr. Smith purchases a business from Mr. Jones for \$50,000. He acquires all the inventory. He does not ask Mr. Jones for a Certificate of No Tax Due. Mr. Smith comes in to apply for a Missouri Tax I.D. Number and receives it. However, because Mr. Smith did not obtain a Certificate of No Tax Due from Mr. Jones, after receiving his license for the business he finds Mr. Jones has sales tax delinquencies totaling \$20,000, which he must pay because he is now successor. Mr. Smith is now paying two people for the business—Mr. Jones and the Department of Revenue.*

- All purchasers have a duty to discover whether taxes are due and unpaid by any former owner or predecessors, whether immediate or not, and a lack of knowledge about successorship will not relieve a purchaser from successor tax liability. Reliance on an affidavit pursuant to Missouri's Bulk Transfer Act stating there were no creditors of the business will not relieve a purchaser from successor tax liability.

Some questions you may want to ask yourself when purchasing a business:

- 1) Are you purchasing the building (real estate)?
- 2) Are you purchasing the inventory?
- 3) Are you purchasing the equipment?
- 4) Are you purchasing the fixtures?

If you answer "yes" to any of the above questions, please obtain a Certificate of No Tax Due for sales tax (or a Tax Clearance if the seller had employer withholding tax or other tax types) from the seller before you purchase the business.

If you have any questions concerning successorship, please call (573) 751-2836 or write the Department of Revenue, Business Tax, P.O. Box 3390, Jefferson City, MO 65105-3390.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department of Revenue to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo; and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number, or providing a false social security number, may result in criminal action against you.



MISSOURI DEPARTMENT OF REVENUE
 CUSTOMER SERVICES DIVISION
**SALES AND USE TAX
 CASH BOND**

**REQUIREMENTS FOR COMPLETING FORM:
 THIS FORM CANNOT BE ALTERED**

1. Form must be properly completed
2. Signed by applicant
3. **NO** personal or company checks will be accepted

KNOW ALL MEN BY THESE PRESENTS:

OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

COUNTY

STATE

We, as principal, hereby file with the Missouri Department of Revenue this Sales/Use Tax Cash Bond and the attached CASHIER'S CHECK or MONEY ORDER in the amount of _____ (\$ _____).

We understand that we are required to comply with all the provisions of any statutory or constitutionally authorized state or local sales/use tax and all amendments lawfully adopted in relation thereto.

If we establish a satisfactory payment record for a period two years from the initial date of bonding or should we discontinue doing business prior to the two year bonding period, we can be released from the bonding requirement.

If we become delinquent and owe the Missouri Department of Revenue any Sales and Use Tax, penalties or interest, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies. Should this occur, we understand that we may be required to file any additional bond as set forth by Missouri Sales Tax Statute 144.087, RSMo and supplement thereto.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete.

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER

DATE



MISSOURI DEPARTMENT OF REVENUE
 CUSTOMER SERVICES DIVISION
SALES AND USE TAX SURETY BOND

**REQUIREMENTS FOR COMPLETING FORM
 THIS FORM CANNOT BE ALTERED**

1. Issued by licensed insurance company
2. Signed by surety company's authorized representative
3. Signed by applicant
4. Must bear insurance company seal
5. Must have effective date
6. Must be accompanied by a valid Power of Attorney letter

BOND NUMBER _____

KNOW ALL MEN BY THESE PRESENTS:

That _____
OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME
 of _____ County, State of _____
 as principal and _____
(NAME OF SURETY COMPANY)
 an entity duly licensed for the purpose of making, guaranteeing, or becoming sole surety upon bonds required or authorized by the laws of the State of Missouri, as surety, are held and firmly bound unto the MISSOURI DEPARTMENT OF REVENUE in the penal sum of _____

DOLLARS (\$ _____), lawful money of the United States, to be paid upon demand to the State of Missouri, or to the Director of Revenue of the State of Missouri, for which sums of money, well and truly to be paid, we hereby bind ourselves, our heirs, successors, assigns, executors and administrators, jointly and severally, firmly by these presents.

THE CONDITIONS OF THE FOREGOING OBLIGATION ARE THE FOLLOWING:

WHEREAS, the said principal is engaged in business and will be subject to any statutory or constitutionally authorized state or local sales/use tax and all amendments lawfully adopted in relation thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and in particular pay all taxes, interest and penalties promptly when due, then this obligation shall be null and void; otherwise to remain in full force and effect.

If said principal is delinquent, the Missouri Department of Revenue will notify said surety. Surety then has thirty (30) days in which to make payment or contact Missouri Department of Revenue stating reasons payment has not been made.

The said principal authorizes the release of the confidential tax and registration information to said surety as long as this obligation remains in force and effect; releasing the Director of Revenue and Department personnel from any and all liability pursuant to any disclosures to said surety of confidential tax information resulting from release of subject information under Section 32.057, RSMo and supplement thereto.

This obligation shall remain in force and effective for a period of not less than two (2) years from the effective date of bonding or until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 144.087, RSMo and supplement thereto. The surety may cancel the bond and be released of further liability hereunder by delivering thirty (30) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the thirty (30) day period.

IN WITNESS WHEREOF, we have duly executed the foregoing obligation to be effective on the _____
 day of _____ A.D. 20 ____ .

SURETY COMPANY NAME	ATTEST: (INSURANCE COMPANY SEAL)
SIGNATURE OF AUTHORIZED REPRESENTATIVE OF SURETY CO.	
SURETY'S STREET ADDRESS OR P.O. BOX	
CITY, STATE, ZIP CODE	
SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER OF BUSINESS	PRINT NAME



MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
IRREVOCABLE LETTER OF CREDIT

**REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED**

1. Issued by a banking/financial institution located in the United States
2. Signed by bank official
3. Must be notarized
4. Authorization for Release of Confidential Information must be completed (See reverse side of this form)

<input type="checkbox"/> SALES AND USE TAX Taxation Bureau P.O. Box 358 Jefferson City, MO 65105-0358	<input type="checkbox"/> MOTOR FUEL TAX Taxation Bureau P.O. Box 300 Jefferson City, MO 65105-0300	<input type="checkbox"/> CIGARETTE TAX Taxation Bureau P.O. Box 811 Jefferson City, MO 65105-0811	<input type="checkbox"/> OTHER TOBACCO PRODUCTS Taxation Bureau P.O. Box 3320 Jefferson City, MO 65105-3320
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AMOUNT (U.S. CURRENCY) \$	LETTER OF CREDIT NUMBER	DATE OF ISSUANCE
------------------------------	-------------------------	------------------

AT THE REQUEST OF TAXPAYER/BUSINESS (OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME)

OF (COUNTY)	STATE OF
-------------	----------

_____ (Issuer) hereby issues this Irrevocable Letter of Credit (ILC) in favor of the Missouri Department of Revenue (MDOR), in the aggregated sum of _____ dollars (\$_____). This ILC shall secure the payment of the above indicated tax or taxes and related fees, interest, additions to tax, and/or penalties, due the State of Missouri on or after the date of issuance by the Taxpayer/Business.

The funds shall be paid to the MDOR upon a written demand for payment on the Issuer by referencing this ILC. A demand for any payment shall be sent by U.S. mail with return receipt or personal service. The Issuer shall upon receipt honor all partial or full demands for payment.

This ILC shall be effective for a period of one year from the date of issuance and shall automatically renew for additional one-year periods unless at least sixty (60) days prior to any such expiration date the Issuer notifies the MDOR in writing at the address indicated by each type of tax shown above, that it does not elect to renew this ILC. Any election not to renew the ILC shall not operate to relieve, release or discharge the Issuer from any liability for the indicated tax or taxes and related fees, interest, additions to tax, and/or penalties of the Taxpayer/Business for all periods prior to the expiration date of this ILC that may accrue.

The MDOR shall have a period of one year after the expiration date of the ILC to make a demand for payment upon Issuer. The Issuer affirms that any demand for payment made by MDOR in accordance with the terms of this ILC shall be honored upon receipt.

The Issuer shall be registered with the Missouri Secretary of State (MSOS). By signing this ILC, the Issuer affirms that it is registered with the MSOS and shall designate the MSOS for the purpose of service of process. In the event the Issuer fails to register with the MSOS, service of process shall be deemed sufficient and made in the State of Missouri if mailed by U.S. mail with return receipt to Issuer's address as set forth below. This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms and the Uniform Commercial Code and the laws of the State of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this ILC shall be the State of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri.

The person signing this ILC states that he/she has the legal authority to enter into this ILC and to legally bind the party he/she represents as set forth below.

ISSUING BANK/FINANCIAL INSTITUTION	ADDRESS	CITY, STATE, ZIP CODE
------------------------------------	---------	-----------------------

BANK/FINANCIAL INSTITUTION PHONE NUMBER	BY: SIGNATURE AND TITLE OF BANK OFFICIAL
---	--

BANK OFFICIAL'S NAME TYPED OR PRINTED

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	20
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

USE RUBBER STAMP IN CLEAR AREA BELOW.

THE AREA BELOW IS TO BE USED BY THE BANK FOR ENDORSING THIS IRREVOCABLE LETTER OF CREDIT

THE FOLLOWING AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION HAS BEEN SET FORTH AT THE REQUEST OF THE MISSOURI DEPARTMENT OF REVENUE AND DOES NOT CONSTITUTE A PART OF, OR AN EXHIBIT TO, THE IRREVOCABLE LETTER OF CREDIT ON THE REVERSE SIDE OF THIS FORM.



MISSOURI DEPARTMENT OF REVENUE
AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I hereby authorize release of confidential tax information to _____
(BANKING INSTITUTION)

for the purpose of making demand for payment on Letter of Credit Number _____

as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure of confidential tax information that is necessary for making demand for payment.

In witness whereof I, (WE), duly executed the foregoing this _____ day of _____, 20 ____ .

TAXPAYER/BUSINESS (OWNER, PARTNER, CORPORATE OFFICER OR MEMBER)

TITLE

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER

PRINT OR TYPE NAME OF PERSON SIGNING THIS RELEASE

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSER OR
BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

20

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)



MISSOURI DEPARTMENT OF REVENUE
 CUSTOMER SERVICES DIVISION
**ASSIGNMENT OF CERTIFICATE
 OF DEPOSIT — SALES/USE TAX**

THIS FORM CANNOT BE ALTERED

**REQUIREMENTS FOR COMPLETING
 THIS FORM ARE ON THE BACK.**

OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

BUSINESS ADDRESS

CITY

STATE

ZIP CODE

For and in consideration of the issuance of a sales/use tax license by the Missouri Department of Revenue,

I, _____, being of lawful age, assign and
(NAME OF TAXPAYER)

transfer the Certificate of Deposit for _____ (\$ _____),
(AMOUNT)

Certificate of Deposit Number _____, issued _____, 20____, by
(MONTH, DAY)

_____, of _____,
(NAME OF FINANCIAL INSTITUTION) (FINANCIAL INSTITUTION'S ADDRESS)
 as security to the Missouri Department of Revenue in lieu of a cash bond.

The Certificate of Deposit will be released two years after the initial date of assignment, provided I have maintained satisfactory tax compliance during this time and there are no outstanding sales/use taxes, interest, or additions due. I understand that at any time a delinquency occurs, the Missouri Department of Revenue may redeem the Certificate of Deposit assigned by this instrument and apply the proceeds to such delinquency. I agree that Administrative Rules 12 CSR 10-104.020 will govern my rights and responsibilities under this assignment. If I have not maintained a satisfactory tax compliance, and my Certificate of Deposit is automatically renewable, the Missouri Department of Revenue will allow the Certificate of Deposit to renew for an additional two year period. I understand that I will be notified when the Missouri Department of Revenue elects to renew my Certificate of Deposit.

I HAVE READ THE FOREGOING AND FULLY UNDERSTAND IT AND CERTIFY THAT I AM THE TAXPAYER SUBJECT TO THIS ASSIGNMENT OR I HAVE THE AUTHORITY TO EXECUTE THIS ASSIGNMENT ON BEHALF OF THE TAXPAYER. Witness my hand

this _____ day of _____, 20____.

TAXPAYER OF RECORD

BUSINESS NAME

_____,
(OWNER, OFFICER, PARTNER, OR MEMBER SIGNATURE) (TITLE) HEREBY ACKNOWLEDGES

AND AGREES TO HONOR THE FOREGOING ASSIGNMENT.

FINANCIAL INSTITUTION ACKNOWLEDGEMENT

Please check the appropriate box.

- The paper Certificate of Deposit is attached.** **The Certificate of Deposit is paperless.** A withdrawal slip, confirmation of withdrawal, or endorsement on the Certificate of Deposit is not required. In the event that taxpayer becomes delinquent, and the Missouri Department of Revenue seeks the redemption of the Certificate of Deposit, a written request from the Missouri Department of Revenue together with this Assignment is the only documentation necessary to release funds to the Missouri Department of Revenue.

BANK

PHONE NUMBER

BY (SIGNATURE OF BANKING OFFICIAL)

BANK OFFICIAL'S NAME TYPED OR PRINTED

TITLE

NOTARY PUBLIC (BANK OFFICIAL'S NAME MUST BE NOTARIZED)

NOTARY PUBLIC EMBOSSER OR BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

20

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

CERTIFICATE OF DEPOSIT

The Missouri Department of Revenue will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Sales/Use Tax Cash Bond subject to the provisions of Administrative Rule 12 CSR 10-104.020.

REQUIREMENTS TO COMPLETE FORM 4172, ASSIGNMENT OF CERTIFICATE OF DEPOSIT

- Form 4172 must be fully completed by the financial institution.
- It must be issued jointly in the name of the owner **AND** the Missouri Department of Revenue.
- The bank official's signature must be notarized.
- Form 4172 must be signed by the sole owner, partner, corporate officer, or member.
- Attach a completed signature card, if required by financial institution.

CERTIFICATE OF DEPOSIT REQUIREMENTS FOR PAPER CDS

- A paper CD must be:
 - Issued jointly in the name of the owner **AND** the Missouri Department of Revenue;
 - A 24-month (2 year) CD; and
 - Endorsed in ink by the owner.
- If the CD is a "Book Entry" CD, a signed withdrawal slip or a letter must accompany it from the issuing financial institution which indicates how the Department of Revenue may draw upon the CD. The sole owner, partner, corporate officer or member must sign the withdrawal slip.
- If the CD is paperless, check the appropriate box.

ATTENTION: FINANCIAL INSTITUTIONS

Missouri Regulation 12 CSR 10-104-020(e) states in part, "The interest derived from the CD is compounded at maturity. If a delinquency occurs, the department may redeem the CD. Any proceeds from the CD exceeding the delinquency, including interest proceeds, will be converted to a cash bond."

MAILING INFORMATION

The CD, Form 4172, Assignment of Certificate of Deposit, and the signature card should be mailed with the Missouri Tax Registration Application or to Missouri Department of Revenue, P.O. Box 358, Jefferson City, MO 65105-0358.



MISSOURI DEPARTMENT OF REVENUE
RELEASE

AUTHORITY TO RELEASE THE ABOVE LISTED CERTIFICATE OF DEPOSIT IS HEREBY GRANTED THIS _____
DAY OF _____ 20 ____ . PLEASE MAIL ANY PROCEEDS FROM THE CERTIFICATE OF
DEPOSIT TO _____ .

MISSOURI DEPARTMENT OF REVENUE

BY: _____

TITLE: _____



MISSOURI DEPARTMENT OF REVENUE
POWER OF ATTORNEY

PLEASE TYPE OR PRINT	
TAXPAYER'S NAME OR BUSINESS NAME	SOCIAL SECURITY NUMBER/FEDERAL I.D. NUMBER
SPOUSE'S NAME OR IF A D/B/A, STATE THE BUSINESS NAME	SPOUSE'S SSN/FEDERAL I.D. NUMBER
STREET ADDRESS	MISSOURI TAX I.D. NUMBER
CITY OR TOWN, STATE, ZIP CODE	TELEPHONE NUMBER
	MISSOURI CHARTER NUMBER

TAXPAYER(S) HEREBY APPOINTS		
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER

as attorney(s)-in-fact to represent taxpayer(s) before the Department of Revenue, State of Missouri, but not otherwise, with respect to the following tax matter(s) (the tax type, form(s), and year(s) to which this form applies must be listed below):

TYPE OF TAX (INDIVIDUAL, SALES, CORPORATE INCOME/FRANCHISE, WITHHOLDING, ETC.)	MISSOURI TAX FORM NUMBER (MO-1040, MO-1120, ETC.)	YEAR(S) OR PERIOD(S) (DATE OF DEATH IF ESTATE TAX)

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matters, but not the power to endorse or receive checks in payment of any refunds or to represent the taxpayer/business in any proceeding before the Administrative Hearing Commission.

Copies of notices and other written communications addressed to taxpayer(s) in proceedings involving the above tax matters should be sent to:

- 1. the representative first named above; or
- 2. the following named representative(s) (no more than two): _____

By execution of this power of attorney, all earlier powers of attorney on file with the Department of Revenue, State of Missouri, for the same tax matter(s) and years or periods covered by this power of attorney are revoked, except the following (specify to whom power of attorney was granted, date and address, or refer to attached copies of earlier powers of attorney and authorizations.):

Note: All appointed representatives *must* sign on reverse side of this form.

SIGNATURE OF, OR FOR, TAXPAYER(S)

I (we) hereby certify that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer(s). Submission of a DOR-2827, Power of Attorney, by a taxpayer is not in itself sufficient as official notice to the Department of Revenue of an address change.

NAME	TITLE (IF APPLICABLE)	
SIGNATURE	DATE	TAXPAYER TELEPHONE NUMBER
NAME	TITLE (IF APPLICABLE)	
SIGNATURE	DATE	TAXPAYER TELEPHONE NUMBER

DECLARATION OF REPRESENTATIVE

I declare that I am aware of Regulation 12 CSR 10-41.030 and that I am one of the following:

1. a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2. a certified public accountant duly qualified to practice in the jurisdiction indicated below;
3. an officer of the taxpayer organization;
4. a full-time employee of the taxpayer;
5. a fiduciary for the taxpayer;
6. an enrolled agent; or
7. other

and that I am authorized to represent the taxpayer identified above for the tax matters there specified.

Note: All appointed representatives must sign below.

NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		

Please send completed forms to:

Missouri Department of Revenue
Taxation Bureau
P.O. Box 358
Jefferson City, MO 65105-0358
Fax: (573) 522-1722
(If reporting Business Tax)

Missouri Department of Revenue
Taxation Bureau
P.O. Box 2200
Jefferson City, MO 65105-2200
Fax: (573) 751-2195
(If reporting Personal Tax)