

Missouri Tax Registration Application

You can also complete your registration online by visiting our website at <https://dors.mo.gov/tax/coreg/index.jsp>

For sales, use and withholding tax facts, sales tax rates, and FAQs, visit our website at <http://dor.mo.gov/business/>.

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Checklist for Completing Application

- ✍ Social security number, address, and birthdate of each owner, officer, partner, or member.
- ✍ Physical address and mailing address for your business.
- ✍ Federal Employer Identification Number (FEIN) for your business. Visit www.irs.gov or call 1-800-829-4933
- ✍ Sales or 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.
- ✍ Withholding tax—You will need to know your estimated monthly wages paid, so we can determine your withholding filing frequency.
- ✍ 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.
- ✍ Power of Attorney ([Form 2827](#)) —If you would like to allow someone other than the listed owner(s) to sign the application or handle tax matters with the Department of Revenue (Department), a Power of Attorney (Form 2827) must be completed and signed by the appointee and a listed owner or member or officer and submitted to the Department with this application. (Visit our website at <http://dor.mo.gov/forms/> to obtain Power of Attorney (Form 2827).

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 (TTY (800) 735-2966).

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
Business Tax Registration	businesstaxregister@dor.mo.gov



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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 or 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 or 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.

- 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.



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Instructions

Please review the instructions below before completing the application and if you have any questions, contact Business Tax Registration.

1. Missouri Tax I.D. Number: If you have ever been issued a Missouri Tax I.D. number by the Missouri Department of Revenue, enter it here. If you do not have one, leave this field blank.
2. 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 website at www.irs.gov.
4. 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.
5. If sales will be made from various temporary locations, (for example, craft shows), provide the list of these locations. If you do not know where your next location will be, a general location will be used for registration purposes. As soon as you know the location where your sales will take place, please notify the Department at businesstaxregister@dor.mo.gov or call (573) 751-5860.
- 6-7. City Limits or District(s): Determine whether you are inside a city's limits or a district(s). If you are registering for sales tax, this will ensure we register you to collect and remit the correct tax rate.
9. Food Tax: Food or food products for home consumption. <http://dor.mo.gov/business/sales/foodtax.php>.
 - [Section 144.049, RSMo](#), exempts certain back-to-school purchases, such as clothing, school supplies, computers, and other items as defined by the statute, during a period from 12:01 a.m. the first Friday in August and ending at midnight on the Sunday following.
 - Beginning in calendar year 2009, [Section 144.526, RSMo](#), exempts up to \$1,500 for certain Energy Star certified appliance purchases, such as furnaces, clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, refrigerators and freezers and other items as defined by the statute, during a period from 12:01 a.m. on April 19th and ending at midnight on April 25th.
 - A fifty cent (.50) tire fee applies to the retail sale of all new tires designed for use on trailers and self-propelled vehicles not operated exclusively on tracks. A fifty cent (.50) battery fee applies to the retail sale of batteries that contain lead and sulfuric acid with a nominal voltage of at least six volts and are intended for use in motor vehicles and watercraft.
 - [Section 144.054.2](#) exempts from state sales tax, state use tax and local use taxes (local sales taxes still apply) electricity, gas, whether natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery, equipment, and materials used or consumed in the manufacturing, processing, compounding, mining, or production of any product; used or consumed in processing recovered materials; or used or consumed in research and development related to manufacturing.
12. Motor Vehicle Leasing Sales Tax: Indicate whether or not your company will lease motor vehicles that were purchased tax exempt because the exemption for motor vehicles purchased for leasing was claimed. Your company will be responsible for charging the retail sales rate of tax where the lessee is located. (This includes leases that are completed between a Missouri dealer, as your agent, and a Missouri customer, even if your out of state company is carrying the lease).

Motor Vehicle Leases from Out of State: Indicate if your company is an out of state company that leases motor vehicles to a Missouri resident where the lease is entered into outside Missouri and the motor vehicle is delivered to the lessee outside Missouri. Your company will be responsible for charging the highway sales tax rate where the lessee is located. You will need to provide a list of the lessee's locations in Missouri.
- 13-17. Out-of-State Businesses: Only out-of-state businesses need to complete this section. It helps us determine whether you should report sales tax, use tax, or withholding tax.
18. 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.
20. 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 or use taxes are paid in full. See page ii for Business Buyer Beware.
21. Business Mailing Address: The Department mails reporting forms as well as confidential and non-confidential correspondence to the business address listed on #4. 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. If this address is for a different company, please indicate that company's name.

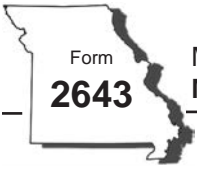


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23. Officers, Partners, and Members: Identify all officers, partners, and members of your business who are responsible for the collection and remittance of tax. If you are a sole owner and you completed the "Owner Information" on #19, you do not have to complete this section. If the business is a partnership or limited liability partnership, enter all partners. If it is a limited partnership, include only the general partners. If the business is owned by another corporation or LLC, please include that entity in the list of officers or members including the FEIN of that corporation or LLC. 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.
24. Authorized Representatives: Identify all persons who are not a partner, member (L.L.C), or officer of the business that have direct supervision or control over tax matters whom you authorize the Department to discuss your tax matters. All other persons must obtain a Missouri Power of Attorney (Form 2827). Complete all information for authorized representative(s), including social security number and date of birth. Your registration will not be complete unless we receive all requested information. Attach a list if needed.
- 25-30. Sales or Use Tax: Complete this section if you are going to make retail sales subject to sales, vendor's use, or consumer's use tax. Consumer's Use Tax: Unlike sales tax, which requires a sale at retail in Missouri, use tax is imposed directly upon the person who stores, uses, or consumes tangible personal property in Missouri. Use tax does not apply if the purchase is from a Missouri retailer and subject to Missouri sales tax. A seller not engaged in business is not required to collect Missouri tax but the purchaser in these instances is responsible for remitting use tax to Missouri. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year.
- Vendor's Use Tax: If an out-of-state vendor makes sales of goods to a final consumer located in Missouri and the vendor has sufficient nexus with Missouri, the vendor is required to collect and remit Missouri vendor's use tax. The vendor is required to obtain a Missouri Use Tax License and post a bond.
25. Retail Sales Tax License cannot be issued without a taxable begin date. If you are a seasonal business, check the months in which you will make sales. We will only require you to file a return in the months you check.
28. 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.
- 29-30. 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.
- Visit <https://dors.mo.gov/tax/strgis/index.jsp> to obtain your tax rate.
- 31-33. Corporate Income or Franchise Tax: Businesses taxed as a corporation by the Internal Revenue Service must complete this section.
- 34-37. Withholding Tax: The withholding tax filing frequency is based upon the amount of withholding tax you will be remitting to the Department. If you will be remitting over \$9,000 in withholding tax per month, you are required to pay quarter-monthly (weekly). Your payment(s) should be sent to the Department 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://dor.mo.gov/business/electronic.php>, send an e-mail to elecfile@dor.mo.gov, or call (573) 751-3900. For information on electronic filing through the Internet, visit <http://dor.mo.gov/business/payonline.php>.
38. Courtesy Mailing Address: We will mail certain duplicate withholding notices to an address other than your mailing address (for example, owner address).
39. Transient Employer: If defined as a transient employer pursuant to Title XVIII, [Chapter 285.230, RSMo](#), 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 Taxation Division, P.O. Box 357, Jefferson City, MO 65105-0357 or call (573) 751-0459 (TTY (800) 735-2966).
- Signature: An owner, officer, partner, member or responsible party must sign the application and be listed as an owner. If a power of attorney signs the application, you must include a Power of Attorney ([Form 2827](#)) signed by an owner listed on the application.
- Confidentiality: To ensure your tax records are protected and confidential, the Department 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 Registration or Exemption Change Request ([Form 126](#)), 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. (Visit our website at <http://dor.mo.gov/forms/> to obtain Power of Attorney ([Form 2827](#)).



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Missouri Department of Revenue
Missouri Tax Registration Application

Department Use Only (MM/DD/YY)

Grid for Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Grid for Missouri Tax I.D. Number

Federal Employer I.D. Number

Grid for Federal Employer I.D. Number

Answer all questions completely. Incomplete and unsigned applications will delay processing.

Reason for Application / Reason for Applying section with checkboxes for various tax types and business reasons.

Business Name and Physical Location section with fields for business name, address, county, state, zip code, and telephone number.

Business Activity section with questions 9-12 regarding retail sales of various items and aviation jet fuel.



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If you are an out-of-state entity doing business in Missouri, please answer the following questions. Otherwise, skip to Line 18.

Out-of-State Company

13. Do you have a location or job site in Missouri? Yes No
 If yes, attach a list of your locations including address, city, state, zip code and indicate if the location is inside or outside the city limits. _____

14. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list where they live and indicate if they are inside or outside the city limits..... Yes No

15. Do your representatives who reside in Missouri:
 A. Approve customer orders? Yes No
 B. Make on the spot sales? Yes No
 C. Maintain an inventory? Yes No
 D. Deliver merchandise to the customer? Yes No

16. Do you have non-resident representatives, agents, or temporary employees coming into Missouri on a regular basis? Yes No
 If yes, define the activities performed while in Missouri. _____

17. Do you have real or tangible personal property in Missouri? Yes No
 If yes, please describe: _____

Ownership Type

18. Ownership Type Sole Proprietor Partnership Government Trust

All ownership types listed below, unless specifically exempted, are required to be registered with the Missouri Secretary of State's Office (register at sos.mo.gov or call (866) 223-6535). Your application will not be complete without providing the charter number issued to you by their office.

Limited Partnership - LP Number _____ Not Required to register with Missouri Secretary of State

Limited Liability Partnership - LLP Number _____

Limited Liability Company - LLC Number _____ Other

Taxed as a Disregarded Entity Partnership Corporation

Missouri Corporation - Missouri Charter No. _____
 Date Incorporated (MM/DD/YYYY) ____ / ____ / _____

Non-Missouri Corporation - Missouri Charter No. _____
 State of Incorporation _____ Date Registered in Missouri (MM/DD/YYYY) ____ / ____ / _____

Owner Information

19. Owner Name (Enter Corporation, LLC or Partnership Name, if applicable)

Address		E-mail Address	
City	State	Zip Code	County

If an individual is listed as the owner, you must also provide the following:

Social Security Number	Date of Birth (MM/DD/YYYY)	Telephone Number
_____	____ / ____ / _____	(____) _____ - _____

Previous Owner Information

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

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

Other _____

Name of Previous Owner or Operator		Purchase Price	
Physical Location of Previous Business		City	State
Address of Previous Business		City	State



Mailing and Storage Address

Reporting forms and notices will be mailed to this address.

21. Address (street, rural route or P.O. Box)	City	State	Zip Code
Company Name if different than owner			
Which forms do you want mailed to this address? <input type="checkbox"/> All Tax Types <input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Employer Withholding Tax			

Address where you will store your tax records (do not use a P.O. Box for record storage).

22. Physical Address	City	State	Zip Code
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Officers, Partners, or Members

23. Provide the officers, partners, or members (L.L.C.) of your business who are responsible for the collection and remittance of tax. Listing individuals or entities here indicates they have direct supervision or control over tax matters. Attach list if needed.

Name (Last, First, Middle Initial)		Title	
Social Security Number	Federal Employer ID Number (FEIN)	Date of Birth (MM/DD/YYYY)	
Home Address		City	
State	Zip Code	County	Title Begin Date (MM/DD/YYYY)
Name (Last, First, Middle Initial)		Title	
Social Security Number	Federal Employer ID Number (FEIN)	Date of Birth (MM/DD/YYYY)	
Home Address		City	
State	Zip Code	County	Title Begin Date (MM/DD/YYYY)

Representatives

24. Business Tax Accounts: Identify all persons who are not a partner, member (L.L.C.), or officer of the business that have direct supervision or control over tax matters whom you authorize the Department to discuss your tax matters. Attach list if needed.

Title Begin or End Date (MM/DD/YYYY)	Name (Last, First, Middle Initial)		
Title	Social Security Number	Birthdate (MM/DD/YYYY)	
Home Address			
City	State	Zip Code	County

Retail Sales, Consumer's or Vendor's Use Tax

25. Taxable Sales or Purchases Begin Date (MM/DD/YYYY) ____/____/____

26. Temporary License (Less than 191 days) (MM/DD/YYYY)
(Example: fireworks, temporary event, etc.) Begins ____/____/____ Ends ____/____/____

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

28. Estimated sales and use tax liability (select one). Your selection will determine your return filing frequency.
 Monthly (over \$500 a month)
 Quarterly (\$500 or less a month)
 Annually (less than \$100 a quarter)

29. Compute the amount of bond

Estimated Monthly Taxable Sales	Tax Rate	Monthly Tax Liability	Amount of Bond*
_____	_____	_____	_____
	X	=	X 2 =

Visit <https://dors.mo.gov/tax/strgis/index.jsp> to obtain your tax rate. *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. If the Department determines the bond is insufficient to cover your tax liability, the Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities or if returns are not filed timely and the taxes fully paid (see [12 CSR 10-104.020](#)). Attach the appropriate bond form to your registration based on the type of bond checked.
Visit <http://dor.mo.gov/faq/business/register.php> to access frequently asked questions.

30. Type of bond (no personal or company checks) Visit <http://dor.mo.gov/forms/index.php?category=13> to access bond forms.
 Cash Bond (Form 332)
 Certificate of Deposit (Form 4172)
 Irrevocable Letter of Credit (Form 2879)
 Surety Bond (Form 331)



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Corporate Income Tax

31. Is this corporation registered with the Internal Revenue Service as a Regular or Close Corporation Sub Chapter S Corporation

32. Corporation Tax Begin Date in Missouri (MM/DD/YYYY) _____ Corporation Taxable Year End (MM/DD) _____

33. 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, or 6.25% of the Missouri taxable income, check the "Yes" box..... Yes No

Employer Withholding Tax

34. Missouri Withholding Begin Date (MM/DD/YYYY) _____ How many of your employees will work in Missouri? _____

35. Estimated employer withholding tax liability (select one). Your selection will determine your return filing frequency.
 Estimated monthly gross wages _____ X 6% = _____
 Annually (less than \$100 withholding tax per quarter) Monthly (\$500 to \$9,000 withholding tax per month)
 Quarterly (\$100 withholding tax per quarter to \$500 per month) Quarter-Monthly (weekly) (over \$9,000 withholding tax per month; required to pay electronically)

36. Does a parent company file withholding tax reports and receive full compensation for timely filed returns? Yes No

37. If you do not pay wages year round, please check the months that you do pay wages.
 January February March April May June July August September October November December

Withholding Tax Courtesy Mailing Address (a copy of all withholding tax delinquent notices will be mailed to this address)

38. Business Name (DBA name) _____

Street, Route or P.O. Box		City	
County	State	Zip Code	Business Telephone Number (____) _____ - _____

Transient Employer

39. Are you a transient employer? Yes No
 An employer not domiciled in Missouri and temporarily transacting business in Missouri for less than 24 consecutive months is defined as a transient employer. (Example: contractor, temporary staffing agency, etc.). For additional information, contact the Department at businessstaxregister@dor.mo.gov or call (573) 751-0459. If you have indicated that you are a transient employer, you must complete the entire Employer Withholding Tax Section above.

A transient employer must submit the following with this application:

- A completed insurance certification slip indicating Missouri as a covered state for worker's compensation
- Missouri Employment Security Account number, if hiring a Missouri resident: (first seven digits required)
- Your Missouri Certificate of Authority Number issued by the corporate division of the Missouri Secretary of State's Office
- A Transient Employer Bond not less than \$5,000

Calculate your 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)

Visit <http://dor.mo.gov/forms/index.php?category=13> for bond forms.

Type of bond Cash Bond (Form 332) Certificate of Deposit (Form 4172) Irrevocable Letter of Credit (Form 2879) Surety Bond (Form 331)

Missouri Employment Security Account Number

Signature

Comments: _____

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. This application must be signed by the owner, if the business is a sole proprietorship, or by an individual listed in the Officer, Partners, or Members section of this application. The signing party is acknowledging that they have direct supervision or control over tax matters.

Signature	Title	Date (MM/DD/YYYY) ____/____/____
Typed or Printed Name	E-mail Address	

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 the Department with a power of attorney to grant the authority to release confidential information to them. Visit <http://dor.mo.gov/forms> to obtain a Power of Attorney ([Form 2827](#)).

Form 2643 (Revised 08-2016)

Mail to: Taxation Division
 P.O. Box 357
 Jefferson City, MO 65105-0357

Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businessstaxregister@dor.mo.gov

Visit <http://dor.mo.gov/business/register/> for additional information.



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Sales and Use Tax: Missouri Statute [144.087, RSMo](#), requires all applicants for a sales and use tax license and all licensees in default to post a bond in the amount of two times their monthly sales and 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.

*** 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.

Transient Employer: Missouri [Statute 285.230, RSMo](#), a transient employer must file a bond with the Department unless they meet all the exemption criteria listed in 285.230(2). The amount of bond shall not be less than the average estimated quarterly withholding and unemployment tax liabilities of the employer and in no case less than \$5,000 nor more than \$25,000.

*** Important: If you are a transient employer and fail to file a bond, you are in violation of Missouri law. You may be guilty of a misdemeanor and penalized up to \$5,000 and will not be able to perform work in Missouri.

Computing the Amount of Sales and Use Tax Bond

Estimated Monthly Gross Sales X 7.203% (Average Tax Rate) = Monthly Tax

(Note: If you will be using your actual rate(s) visit <http://dor.mo.gov/business/sales/rates/> to obtain sales tax rate information.

Monthly Tax X 2 = 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 2 months, you must file a minimum bond of \$25. If you compute your sales tax liability to be \$500 or greater for 2 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 7.056 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 7.056\% = \494 $\$494 \times 2 = \988 Amount of bond = \$990

If you are unable to estimate your bond, you may contact the Taxation Division for assistance. The Taxation 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.

If you need to submit a sales and use tax bond and transient employer bond, they must be on separate bond forms.

Cash Bond ([Form 332](#))

1. Fully complete the cash bond form. Owners name must include owner, 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 ([Form 331](#))

1. Owners name must include owner, 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.
4. The form must bear the effective date.
5. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.
6. The Surety Bond must be accompanied by a valid Power of Attorney letter, issued by the surety company, authorizing the surety official to sign the Surety Bond.
7. It must be the original bond. A copy is not acceptable.

Irrevocable Letter of Credit ([Form 2879](#))

1. Owners name must include owner, 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.
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.
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 ([Form 4172](#))

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 original "Assignment of Certificate of Deposit" form provided by the Department which must be completed by the financial institution and notarized.
5. The Certificate of Deposit must be endorsed or accompanied by a signed withdrawal slip.
6. The actual Certificate of Deposit, original Assignment of Certificate of Deposit, and a copy of the signature card must be forwarded with the registration application.

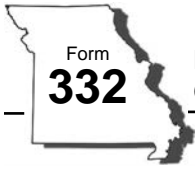
Filing Additional Bonds

If the Director of Revenue determines that the bond filed is insufficient to cover the average tax liability of a given taxpayer for two months, he or 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, 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, 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.



1400000001



Missouri Department of Revenue
Cash Bond

Department Use Only
(MM/DD/YY)

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Missouri Tax I.D.
Number
(Optional)

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Federal Employer
I.D. Number

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Personal or company checks will not be accepted as payment. Please remit a cashiers check or money order.

Cash Bond Type	Select only one:	
	<input type="checkbox"/> Sales and Use Tax	<input type="checkbox"/> Motor Fuel Tax
	<input type="checkbox"/> Other Tobacco Products	Motor Fuel license type (Select One):
	<input type="checkbox"/> Cigarette Tax	<input type="checkbox"/> Supplier or Permissive Supplier <input type="checkbox"/> Distributor
<input type="checkbox"/> Transient Employer Withholding and Unemployment Tax	<input type="checkbox"/> Terminal Operator <input type="checkbox"/> Transporter	

Amount (U.S. Currency - No personal or company checks) \$			Date (MM/DD/YYYY) __ / __ / ____		
At the request of Taxpayers or Business (Owner's name, all Partners, Corporation, or LLC Name)					
Taxpayer or Business Owner's Address				City	
County	State	Zip Code	E-mail Address		

_____ (Taxpayer) hereby files with the Missouri Department of Revenue this cash bond and the attached cashier's check or money order in the amount of _____ (\$_____). Taxpayer understands that it is required to comply with all the provisions of any statutorily or constitutionally authorized state or local tax.

If Taxpayer becomes delinquent and owes the Department the above indicated tax, related fees, interest, additions to tax, and penalties due the state of Missouri, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies.

Delivery of any demands, notice, or service of process by the Department shall be deemed sufficient and made in the state of Missouri if personally served or if mailed by U.S. mail to the taxpayer or business address as set forth above. This cash bond and any legal action pertaining thereto shall be governed by and construed in accordance with the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this bond shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri.

By signing this cash bond, the undersigned states that he or she has authority to bind the taxpayer or business identified herein.

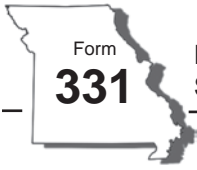
Sign	Owner, Partner, Corporate Officer or LLC Member	Date (MM/DD/YYYY)
		__ / __ / ____

Mail to: Form 332 (Revised 02-2015)

<p>Sales and Use or Transient Employer Withholding Taxation Division P.O. Box 357 Jefferson City, MO 65105-0357 Phone: (573) 751-5860 Fax: (573) 522-1722 E-mail: businesstaxregister@dor.mo.gov</p>	<p>Motor Fuel Tax Taxation Division P.O. Box 300 Jefferson City MO 65105-0300 Phone: (573) 751-2611 Fax: (573) 522-1720 E-mail: excise@dor.mo.gov</p>	<p>Cigarette Tax Taxation Division P.O. Box 811 Jefferson City MO 65105-0811 Phone: (573) 751-7163 Fax: (573) 522-1720 E-mail: excise@dor.mo.gov</p>	<p>Other Tobacco Products Taxation Division P.O. Box 3320 Jefferson City, MO 65105-3320 Phone: (573) 751-5772 Fax: (573) 522-1720 E-mail: excise@dor.mo.gov</p>
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Visit <http://dor.mo.gov/business/register/> for additional information. TTY (800) 735-2966





Missouri Department of Revenue
Surety Bond

Department Use Only (MM/DD/YY)

Grid for Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Federal Employer I.D. Number

Bond Type section with checkboxes for Sales and Use Tax, Cigarette Tax, Other Tobacco Products, Transient Employer Withholding Tax, Motor Fuel Tax, Supplier or Permissive Supplier, Terminal Operator, Distributor, and Transporter.

- Requirements: Issued by licensed surety company, Signed by surety company's authorized representative, Signed by taxpayer's authorized representative, Include an effective date, Include a valid Power of Attorney issued by the surety company.

Form fields for Amount (U.S. Currency), Bond Number, Issue Date (MM/DD/YYYY), At the Request of Taxpayer or Business (Owner's Name, All Partners, Corporation, or LLC Name), County, Taxpayer or Business Owner Address, City, State, and Zip Code.

(Issuer) hereby issues this Surety Bond (bond) in favor of the Missouri Department of Revenue, in the aggregate sum of _____ dollars (\$ _____). This bond shall secure the payment of the above indicated tax and related fees, interest, additions to tax, and penalties due the state of Missouri or the Department on or after the date of this bond.

The funds shall be paid to the Department upon a written demand for payment on the Issuer by referencing this bond. The demand for any payment shall be sent by U.S. mail. The Issuer shall upon receipt honor all partial or full demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.

The surety may cancel the bond by delivering sixty (60) days written notice to the Department. Any election to cancel this bond shall not relieve, release, or discharge the Issuer from any liability for the indicated taxes, related fees, interest, additions to tax, and penalties of the taxpayer or business that may accrue for all periods prior to the cancellation of the bond.

The Department shall have a period of one year after the expiration or cancellation date of the sales, use, transient employer withholding and unemployment tax bond to make a demand for payment upon the Issuer.

The Department shall have a period of 3 years after the expiration or cancellation date of the motor fuel, cigarette and other tobacco products tax bond to make a demand for payment upon the issuer.

This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this bond shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri. The Issuer understands and agrees that the surety shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this bond.

The person signing this bond states that he or she has the legal authority to enter into this bond and to legally bind the taxpayer or business below.

Form fields for Surety Name, Surety Phone Number, Surety Company Certificate of Authority Number, Surety Officials Name Typed or Printed, Signature of Surety Official, Surety Address, City, State, and Zip Code.

Authorization section with text: Authorization for release of confidential information has been set forth at the request of the Department and does not constitute a part of, or an exhibit to, the surety bond. I hereby authorize release of confidential tax information to the issuing Surety Company listed above for the purpose of making demand for payment on the Surety Bond Number listed above as long as the obligation remains in force and effect. Release of this information to the named surety company does not give the surety company 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 or receiving such payment. By signing this Authorization, I state that I have the legal authority to bind the taxpayer or business below. In witness whereof, this taxpayer or business duly executed the foregoing this _____ day of _____, 20____.

Mail To: Sales and Use or Transient Employer Withholding Tax P.O. Box 357 Jefferson City, MO 65105-0357 Phone: (573) 751-5860 Fax: (573) 522-1722 E-mail: businesstaxregister@dor.mo.gov

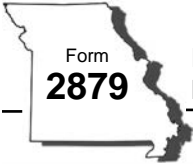
Motor Fuel Tax P.O. Box 300 Jefferson City MO 65105-0300 Phone: (573) 751-2611 Fax: (573) 522-1720 E-mail: excise@dor.mo.gov

Cigarette Tax P.O. Box 811 Jefferson City MO 65105-0811 Phone: (573) 751-7163 Fax: (573) 522-1720 E-mail: excise@dor.mo.gov

Other Tobacco Products P.O. Box 3320 Jefferson City, MO 65105-3320 Phone: (573) 751-5772 Fax: (573) 522-1720 E-mail: excise@dor.mo.gov



14601010001



Missouri Department of Revenue
Irrevocable Letter of Credit

Department Use Only
(MM/DD/YY)

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Missouri Tax I.D.
Number
(Optional)

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Federal Employer
I.D. Number

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Tax Type	<input type="checkbox"/> Sales and Use Tax	<input type="checkbox"/> Cigarette Tax	<input type="checkbox"/> Motor Fuel Tax
	<input type="checkbox"/> Other Tobacco Products	<input type="checkbox"/> Transient Employer Withholding and Unemployment Tax	

Amount (U.S. Currency)	Letter of Credit Number	Date of Issuance (MM/DD/YYYY) ___/___/_____	
At the request of Taxpayer or Business (Owner's name), all Partners, Corporation, or LLC Name			
Taxpayer or Business Owner's Address		City	
County	State	Zip Code	E-mail Address

_____ (Issuer)
hereby issues this Irrevocable Letter of Credit (ILC) in favor of the Missouri Department of Revenue, in the aggregated sum of _____ dollars

(\$_____). This ILC shall secure the payment of the above indicated tax and related fees, interest, additions to tax, and penalties due the state of Missouri on or after the date this ILC is issued.

The funds shall be paid to the Department upon a written demand for payment on the Issuer referencing this ILC. A demand for any payment shall be sent by U.S. mail or personal service. The Issuer shall upon receipt honor all partial or full demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.

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 Department in writing at the address indicated for 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 penalties of the taxpayer or business that may accrue for all periods prior to the cancellation of the ILC.

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

This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms 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 Issuer understands and agrees that it shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this ILC.

The person signing this ILC states that he or she has the legal authority to enter into this ILC and to legally bind the taxpayer or business below.

Bank or Financial Institution	Issuing Bank or Financial Institution	Address	
	City, State, Zip Code	Telephone Number (____)____-_____	
	Signature and Title of Bank or Financial Institution Official	Bank Official's Typed or Printed Name	



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Notary Public	Embosser or black ink rubber stamp seal	Subscribed and sworn before me, this		
		day of		year
		State	County (or City of St. Louis)	My Commission Expires
	Notary Public Signature			
Notary Public Name (Typed or Printed)				

Authorization for Release of Confidential Information	<p>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.</p>
	<p>I hereby authorize release of confidential tax information to _____ <small>(Bank or Financial Institution)</small></p> <p>for the purpose of making demand for payment on Irrevocable Letter of Credit Number _____</p> <p>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 or receiving such payment. By signing this Authorization, I state that I have the legal authority to bind the taxpayer or business below.</p> <p>In witness whereof, this taxpayer or business duly executed the foregoing this _____ day of _____, 20 _____.</p>

Signature	Signature of Owner, Partner, Corporate Officer, or Member	Typed or Printed Name of Person Signing this Release
	Title	Date (MM/DD/YYYY) ____ / ____ / _____

Form 2879 (Revised 02-2015)

Mail to:

Sales and Use or Transient Employer
 Withholding Tax
 Taxation Division
 P.O. Box 357
 Jefferson City, MO 65105-0357
Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businessstaxregister@dor.mo.gov

Motor Fuel Tax
 Taxation Division
 P.O. Box 300
 Jefferson City MO 65105-0300
Phone: (573) 751-2611
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Cigarette Tax
 Taxation Division
 P.O. Box 811
 Jefferson City MO 65105-0811
Phone: (573) 751-7163
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Other Tobacco Products
 Taxation Division
 P.O. Box 3320
 Jefferson City, MO 65105-3320
Phone: (573) 751-5772
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Visit <http://dor.mo.gov> for additional information. TTY (800) 735-2966



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Missouri Department of Revenue
Assignment of Certificate of Deposit

Department Use Only
 (MM/DD/YY)

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Missouri Tax I.D.
 Number
 (Optional)

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Federal Employer
 I.D. Number

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Tax Type	<input type="checkbox"/> Sales and Use Tax	<input type="checkbox"/> Cigarette Tax	<input type="checkbox"/> Motor Fuel Tax
	<input type="checkbox"/> Other Tobacco Products	<input type="checkbox"/> Transient Employer Withholding and Unemployment Tax	

Owner's Name, all Partners, Corporation, or LLC Name		E-mail Address	
Business Address	City	State	Zip Code
Taxpayer or Business Owner's Address	City	State	Zip Code

I, _____, being of lawful age, assign and transfer the Certificate of Deposit (CD) for _____ (\$ _____), Certificate of Deposit Number _____, issued _____, 20____, by _____, located at _____, as security to the Missouri Department of Revenue (Department) in lieu of a cash bond. This CD shall secure the payment of the above indicated tax and related fees, interest, additions to tax, and penalties due the state of Missouri on or after the date this CD is issued.

I understand that at any time a delinquency occurs, the Department may redeem the CD assigned by this instrument and apply the proceeds to such delinquency. I agree that Administrative Rules and Revised Statutes of Missouri will govern my rights and responsibilities under this assignment. If I have not maintained a satisfactory tax compliance, and my CD is automatically renewable, the Department will allow the CD to renew. I understand that I will be notified when the Department elects to renew my CD.

Service of process shall be deemed sufficient and made in the state of Missouri if mailed by U.S. mail to the Financial Institution's address as set forth above. This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms and the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this CD shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri. The undersigned bank understands and agrees that it shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this CD.

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.

Taxpayer of Record	Business Name	
	Owner, Officer, Partner, or Member Signature	Title

Financial Institution Acknowledgement	Select One:	
	<input type="checkbox"/> The paper Certificate of Deposit is attached.	
	<input type="checkbox"/> 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 Department seeks the redemption of the Certificate of Deposit, a written request from the Department together with this Assignment is the only documentation necessary to release funds to the Department.	
	Bank	Phone Number (____) _____ - _____
Bank Official's Name		Title



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Notary Public	Embossed or black ink rubber stamp seal	Subscribed and sworn before me, this		
		day of		year
		State	County (or City of St. Louis)	My Commission Expires
		Notary Public Signature		
	Notary Public Name (Typed or Printed)			

Release	Authority to release the 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: _____

Certificate of Deposit	The Department will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Cash Bond subject to the provisions of Revised Statutes of the State of Missouri.
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- | | |
|--------------------------------------|---|
| Assignment of CD Requirements | <ul style="list-style-type: none"> 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. Send all completed required documents to the address on Form 4172. |
|--------------------------------------|---|

- | | |
|--|---|
| Certificate of Deposit Requirements | <ul style="list-style-type: none"> A paper CD must be: <ul style="list-style-type: none"> 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 from the issuing financial institution indicating how the Department of Revenue may draw upon the CD must accompany this form. The sole owner, a partner, a corporate officer, or a member of a limited liability company must sign the withdrawal slip. If the CD is paperless, check the appropriate box. The interest derived from the CD must be compounded. 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. The Financial Institution must honor upon receipt all demands for payment and make payment to the Department within thirty (30) days of receipt of the demand. |
|--|---|

Form 4172 (Revised 02-2015)

Mail to:

Sales and Use or Transient
Employer Withholding Tax
Taxation Division
PO Box 357
Jefferson City, MO 65105-0357
Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businessstaxregister@dor.mo.gov

Motor Fuel Tax
Taxation Division
PO Box 300
Jefferson City, MO 65105-0300
Phone: (573) 751-2611
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Cigarette Tax
Taxation Division
PO Box 811
Jefferson City MO 65105-0811
Phone: (573) 751-7163
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Other Tobacco Products
Taxation Division
PO Box 3320
Jefferson City MO 65105-3320
Phone: (573) 751-5772
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Visit <http://dor.mo.gov/business/register> for additional information.



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