

(UPDATED 8/13/08)

Electronic Sales Filing for Dealers

Background: The seller of a motor vehicle, trailer, or all-terrain vehicle is required to report applicable sales to the Department of Revenue (department) within 30 days. Dealers may file by submitting a paper form (DOR-5049 or 5049A) or file electronically. Any dealer that averages 20 sales or more per month will be required to file all sales electronically.

Dealers may file electronically, one sale at a time or one file at a time through the department's Internet NOS Reporting System.

1. What is required by the Notice of Sale (NOS) law?

The seller of a motor vehicle, trailer, or all-terrain vehicle is required to report the sale to the Department of Revenue (department) within 30 days. Licensed dealers may comply with this law in one of two ways.

- Submit a NOS (DOR-5049 or 5049A) along with the Dealer's Monthly Sales Report (DOR-385) for each retail sale (excluding boats) made to a Missouri purchaser; or
- File the dealers monthly sales report electronically through the department's Internet NOS Reporting System.

If you sell an average of 20 or more motor vehicles, trailers, all-terrain vehicles, and/or boats per month, you must file your sales reports electronically.

If you elect to or are required by law to file your motor vehicle, trailer, all-terrain vehicle, and boat sales electronically, all sales must be reported using one of the two electronic reporting options outlined in question #2 below.

2. What are the filing options to report these sales to the department?

- a. **Option 1** (electronic) – Enter each sale one at a time on the department's Internet NOS Reporting System. If you file electronically, you will no longer file the paper monthly sales report (DOR-385);
- b. **Option 2** (electronic) – Submit a prescribed file to the department's secure server through the department's Internet NOS Reporting System. This method is for dealers who use front-end vendor software (or software developed by the dealership) to complete title applications, etc., and avoids duplicate entry of the sales data. If you file electronically, you will no longer file the paper monthly sales report (DOR-385); or
- c. **Option 3** (paper) – Complete a NOS for retail Sales. Complete a **NOS (DOR-5049 or 5049A)** for each retail sale of a motor vehicle, trailer, or all-terrain vehicle made to a Missouri purchaser and submit the completed NOS forms with your monthly sales report (DOR-385). Boats are excluded from the NOS filing requirement. (Option 3 is no longer be available for dealers who average 20 or more sales per month.)

3. What is the Internet NOS Reporting System? Is special software required?

This system allows a Missouri motor vehicle, trailer, all-terrain vehicle, and/or boat dealer to file all sales (motor vehicle, trailer, all-terrain vehicle, or vessel) made by the dealership, one at a time (Option 1) or one file at a time (Option 2) over the Internet. Sales are filed on a monthly basis or more frequently as determined by the dealer. To use the system, you must have:

- a. Access to the Internet and an email address;

- b. The latest version of Internet Explorer or Netscape Navigator;
- c. A user ID and password from the Department of Revenue; and
- d. A file created by the dealers' front-end software (Option 2 only).

The sales reporting process is easy:

- See question #8 to apply to use the system;
- Receive a user ID, password, and website address;
- Log on to the system and change your password; and
- Follow the steps under the appropriate option below.

Option 1:

- Enter a sales record into the easy to follow screens;
- Confirm the information is correct;
- Submit the record; and
- Print the receipt (optional).
- Enter the next sales record, etc.

Option 2:

You or your front-end software vendor must create a file in the format prescribed by the Department of Revenue and submit a test file for approval to Hannah.Mao@dor.mo.gov before using this option. Once your file is approved:

- Enter your sales records into your current dealer software system;
- Log onto the department's website and submit/upload the sales file to the department; and
- Correct any records with errors or data omitted online, if applicable.

Both Options:

- Review your sales for the month, correct any amended sales, and delete any rescinded sales **before** finalizing your report as noted below. Finalize filing your sales reports by clicking on "File Monthly Sales Report."
- This must be done before the 15th day of the month following the month in which the sales occurred.

The system will archive all of your sales for easy access at your convenience for three years (unless you are otherwise notified). Best of all, no more paper sales reports are required!

4. How do I obtain the NOS forms?

The NOS (DOR-5049) may be obtained at www.dor.mo.gov/mvdl/motorv/forms/. The forms are also available from the Motor Vehicle Bureau, P.O. Box 100, Jefferson City, Missouri 65105 or by calling (573) 751-8343. License offices will have a very limited supply of forms for individuals.

In February 2006 the department began issuing titles that have a tear-off NOS (DOR-5049A) at the bottom.

5. What are the benefits of reporting my vehicle/boat sales electronically using Option 1?

- Eliminates paper reporting. A participating dealer will not need to submit a paper monthly sales report (DOR-385) or complete the paper NOS forms that are otherwise required.
- Updates the department's files immediately.
- Provides a NOS receipt available for printing immediately upon filing.

- Performs front-end edits to ensure all required information is recorded/correct.
- Archives sales records reports online for the dealer to access, search, and reprint anytime for three years unless you are otherwise notified.
- Eliminates postage, envelopes, and mailing required for paper reports or NOS forms.
- Generates system reminders to file reports upon logging into the system to help you avoid incurring any late sales reporting penalties.

6. What are the benefits of reporting my vehicle/boat sales electronically using Option 2?

- Eliminates paper reporting. A participating dealer will not need to submit a paper monthly sales report (DOR-385) or complete the paper NOS forms that are otherwise required.
- Eliminates double entry of records as your current front-end software creates the file from the data you already enter.
- Updates the department's files immediately.
- Performs edits to ensure all required information is recorded correctly.
- Issues an email if there are errors in the file you need to correct.
- Archives sales records reports online for the dealer to access, search, and reprint anytime for three years unless you are otherwise notified.
- Eliminates postage, envelopes, and mailing required for paper reports or NOS forms.
- Generates system reminders to file reports upon logging into the system to help you avoid incurring any late sales reporting penalties.

7. How do I register to file my motor vehicle, boat, and trailer sales electronically?

Complete and submit an Application for Online Dealer's Monthly Sales Report Filing (Form-5092). You may obtain the form at www.dor.mo.gov/mvdl/motorv/forms/.

8. Will I be notified when I am approved to file sales electronically?

Yes. You will be notified by email with a user ID, password, and website address to access the sales reporting system and ensure security of your information.

9. Is there a fee to report my sales electronically?

No. The department does not charge a fee to use either electronic sales reporting options.

11. Are any vehicles exempt from the sales reporting?

If you file electronically, all sales made by your dealership must be reported.

If you file paper NOS with your paper monthly sales reports, you are not required to complete a NOS for the following vehicles:

- a. Vehicles sold for salvage, scrap, or junk and vehicles with a salvage title or junking certificate;
- b. Vehicles sold to a dealer;
- c. Vehicles sold to an out of state purchaser;
- d. Manufactured homes; and
- e. Vessels and outboard motors.

12. What is the impact of the new NOS law on boat dealers who make less than 20 sales per month?

If you do not file your sales electronically, you must file a NOS (DOR-5049) for each boat trailer you sell. Boats are excluded from the NOS filing requirement.

13. How do dealers who are licensed as both a motor vehicle dealer and a boat dealer report their sales electronically?

You must log into the sales reporting system using your motor vehicle dealer number. Any boat sales you report will be systematically logged to your boat dealer number. If you do not file any boat sales during a given month, when you do your monthly summary/closeout, the system will report zero sales for your boat dealer number and the quantity of sales you report under your motor vehicle dealer number. If you are a motor vehicle dealer only, the system will allow you to report up to five boat sales per year.

14. What sales records are retained/archived online? Can these be printed?

Your dealership can view and/or print each monthly sales report with all sales information or a summary of any sales records the dealer filed electronically. Records can be selected by month/date range, make/year/VIN, or control number.

15. Am I required to file a paper sales report by the 15th of every month in addition to the electronic reporting?

No. A separate paper monthly report is not required. However, as one of the steps to filing your sales reports electronically, you must finalize the report by clicking on "File Monthly Sales Report" and entering the month and year of the report. This must be completed by the 15th day of the month following the month in which the sales occurred. Failure to do so will result in sales report penalties.

16. How will sales report corrections be handled?

If you use Option 1, front-end edits will alert you at the time you enter the data of any errors.

If you use Option 2, once you submit the sales file you will receive an email from the department letting you know if there are any errors in the file. You must correct these online.

17. What if the sale is rescinded after I submit a sale or sales file?

If you have not clicked on "File Monthly Sales Report," you may rescind the sale by deleting it from the system/sales file.

If you have already clicked on "File Monthly Sales Report," no electronic changes can be made. You must submit a copy of the NOS form or original sales record from the department's sales reporting system to the Dealer Licensing with the following information recorded on it:

- a. "Rescinded Sale;"
- b. Signature of dealer's agent; and
- c. Date rescinded.

18. What if the sale is amended after I submit a sale or sales file?

If you have not clicked on "File Monthly Sales Report," you may amend the sale by editing it in the system/sales file.

If you have already clicked on "File Monthly Sales Report," no electronic changes may be made. Sales may be amended (i.e., name changed, etc.) if the dealer submits a copy of the NOS or original sales record from the department's sales reporting system to the Dealer Licensing Section with the following information recorded on it:

- a. "Amended Sale;"
- b. Amended information with a line drawn through the incorrect information;
- c. Signature of dealer's agent; and
- d. Date amended.

19. If I file electronically, am I required to file a report for each month even when I have no sales for a given month?

Yes. You must finalize the sales report (by clicking "File Monthly Sales Report") by the 15th of the month for the previous month, even if you made no sales.

20. What will the department do with the NOS/electronic sales information?

If the vehicle purchaser does not apply for a title within 60 days of purchase, the department will notify the purchaser of their titling obligation and the amount of taxes, penalties, and fees that are due.

If the department receives an inquiry regarding ownership of the vehicle and the inquirer is authorized to receive personal information under the Driver's Privacy Protection Act, the pending purchaser reported by the dealer as well as the last titled owner will be disclosed.

NOS records will also be provided to County Collectors and Assessors.

21. What are the penalties for delinquent sales reports?

Any dealer who does not file the required dealer's monthly sales reports or who does not file them timely is subject to disciplinary action as prescribed by Section 301.562, RSMo, or a fine may be assessed. **The fine is \$300 for each report not filed/transmitted or not filed/transmitted timely.**

The law requires dealer sales reports to be submitted by the 15th day of the month following the month in which the sales are reported. You must click on "File Monthly Sales Report" by the 15th day of the month following the month in which the sales are reported to avoid any penalties.

22. If I file my sales electronically, am I still required to submit copies of the Secure Power of Attorney forms and corresponding copies of the front and back of the title each month that I was submitting with my paper sales reports?

Yes. These documents must continue to be submitted by the 15th day of the month for the previous month's sales to the Motor Vehicle Bureau's Dealer Licensing Section, PO Box 43, Jefferson City, Missouri 65105-0043.

23. If I file my sales electronically, what should I do with the tear off NOS (DOR-5049A) from the two-part title that I receive?

You should retain the DOR-5049A in your records for three years.

24. I still have questions. Who can I contact?

- If you have entered your user ID and password correctly but are getting a Login Failure message, contact the department's technical support staff at (573) 751-7000.
- If you have questions about the process of entering information in the NOS system or the Dealer Monthly Sales Report, click on the Step By Step Instructions link on the sidebar, contact mvbmail@dor.mo.gov, or call (573) 751-4509.
- If you have further questions, click on the Contact DOR (Department of Revenue) link on the sidebar, complete the required information (be sure to click on the submit button) and a department contact person will respond to your question as soon as possible.

25. What can I do if I don't remember my password?

- Click on "Forgot your password";
- Enter your dealer number (D####) as the User ID; and
- Enter the email address you provided the department when you applied to use the NOS system.

The system will email a password to you.