

Sales Reporting Requirements

(REVISED 11-2013)

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

The seller of a motor vehicle, trailer, or ATV is required to report the sale to the Department of Revenue (Department) within 30 days ([301.196, RSMo](#)). If you sell an average of 20 or more motor vehicles, trailers, ATVs, or boats per month, you **must** file your sales reports electronically ([301.280, RSMo](#)).

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

- **Option 1** (electronic) – Enter each sale, one at a time, on the Department's Internet [Notice of Sale](#) system. If you file electronically, you will no longer file the paper [Dealer's Monthly Sales Report \(Form 385\)](#);
- **Option 2** (electronic) – Submit a prescribed file to the Department's secure server through the Department's online [Notice of Sale](#) 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 [Dealer's Monthly Sales Report \(Form 385\)](#); or
- **Option 3** (paper) – Complete a [Notice of Sale \(Form 5049\)](#) (or 5049A from the bottom of the title) for each **retail** sale of a motor vehicle, trailer, or ATV made to a **Missouri** purchaser and submit the completed NOS forms with your [Dealer's Monthly Sales Report \(Form 385\)](#). Boats are excluded from the NOS filing requirement. Option 3 cannot be used by dealers who average 20 or more sales per month.

3. What is the online Notice of Sale system? Is special software required?

The online [Notice of Sale](#) system allows a Missouri motor vehicle, trailer, ATV, or boat dealer to file **all** sales (motor vehicle, trailer, ATV, or vessel) made by the dealership, one at a time or one file at a time 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:

- Access to the Internet and an e-mail address;
- The latest version of Internet Explorer or Netscape Navigator;
- A user ID and password from the Department; and
- A prescribed file created by the dealer's front-end software (if submitting multiple NOS records in a single file).

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

There is no fee required to report sales using the online [Notice of Sale](#) system.

5. How do I register to file my retail sales electronically?

In order to register, you must submit a completed [Application for Online Dealer's Monthly Sales Report Filing \(Form-5092\)](#) to the Department. After your application has been approved, you will be notified by e-mail, including a user ID and password.

6. How do I use the online Notice of Sale system to file my sales reports?

The sales reporting process is easy. After you log on to the online [Notice of Sale](#) system using your user ID and password, follow the steps under the appropriate option below.

Option 1:

For each retail sale:

- Enter a sales record into the easy-to-follow screens;
- Confirm the information is correct;

- Submit the record; and
- Print the receipt (optional).

Option 2:

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

- Enter your sales records into your current dealer software system;
- Log on to the online **Notice of Sale** system and submit or 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 paper sales reports are required!

7. What are the benefits of reporting my sales electronically using Option 1?

- Eliminates paper reporting. A participating dealer will not need to submit a paper monthly sales report (Form 385) or complete the paper NOS forms that are otherwise required.
- Updates the Department’s files immediately.
- Provides a NOS receipt that is available to print immediately upon filing.
- Performs edits to ensure all required information is recorded and correct.
- Archives sales record reports online for the dealer to access, search, and reprint anytime for three years unless you are otherwise notified.
- Eliminates postage, envelopes, and mailing that are 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.

8. What are the benefits of reporting my sales electronically using Option 2?

In addition to the benefits listed above:

- Eliminates double entry of records as your current front-end software creates the file from the data you already enter.
- Issues an e-mail if there are errors in the file you need to correct.

9. 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:

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

10. Are boat dealers required submit NOS filings?

Boats are excluded from the NOS filing requirement, but each retail **boat trailer** sale **must** be reported.

11. 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.

12. What sales records are retained and archived online? Can these be printed?

Your dealership can view and 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 the following categories:

- Month or date range;
- Make, year, and VIN; or
- Control number.

13. 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.

14. How will sales report corrections be handled?

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

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

15. 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 to the Dealer Licensing Section a copy of the NOS form or original sales record from the Department's sales reporting system with the following information recorded on it:

- "*Rescinded Sale*;"
- Signature of dealer's agent; and
- Date rescinded.

16. 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 or sales file.

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

- "*Amended Sale*;"

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

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

18. What does the Department do with the NOS and 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 federal Driver's Privacy Protection Act, the Department will disclose the name of the pending purchaser (reported by the dealer) as well as the last titled owner.

NOS records are also provided to County Collectors and Assessors.

19. What are the penalties for delinquent sales reports?

Missouri law requires dealer sales reports to be submitted by the 15th day of the month following the month in which the sales are reported. If filing electronically, 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.

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.**

20. 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 are required with 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 following address:

Missouri Department of Revenue
 Dealer Licensing Section
 PO Box 43
 Jefferson City, MO 65105-0043

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

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

22. 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 [Notice of Sale](#) system or the Dealer Monthly Sales Report, you may click on the "*Step-By-Step Instructions*" link on the sidebar in the [Notice of Sale](#) system, contact DealerLic@dor.mo.gov, or call (573) 751-4509.
- If you have further questions, click on the "*Contact DOR*" link on the sidebar in the [Notice of Sale](#) system and complete the required information (be sure to click on the submit button). The Department will respond to your question as soon as possible.

23. 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 e-mail address you provided the Department when you applied to use the **Notice of Sale** system.

The system will then e-mail a password to you.