



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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|-----------------|---|--|---|
| <b>Tax Type</b> | <input type="checkbox"/> Sales and Use Tax (If required by The Department of Revenue) | <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)<br>____/____/____ |  |
| 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.

|                                      |   |  |         |                                       |  |
|--------------------------------------|---|--|---------|---------------------------------------|--|
| <b>Bank or Financial Institution</b> | Issuing Bank or Financial Institution                         |  | Address |                                       |  |
|                                      | City, State, Zip Code   |  |         | Telephone Number<br>(____)____-____   |  |
|                                      | Signature and Title of Bank or Financial Institution Official |  |         | Bank Official's Typed or Printed Name |  |



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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.

I hereby authorize release of confidential tax information to \_\_\_\_\_  
(Bank or Financial Institution)

for the purpose of making demand for payment on Irrevocable 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 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 \_\_\_\_\_.

I hereby certify that the foregoing information, including any supplemental information or information attached hereto, is true, complete, and correct to the best of my knowledge. I further certify that I am properly authorized to make such certification, and that I understand any false statements or false information herein are provided under penalty of false affidavit pursuant to [Section 575.050 RSMo](#), which may result in a sentence not to exceed one year of jail time and a fine not to exceed \$2,000.

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

**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](mailto: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](mailto: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:** [DOR.tobacco@dor.mo.gov](mailto:DOR.tobacco@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:** [DOR.tobacco@dor.mo.gov](mailto:DOR.tobacco@dor.mo.gov)

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



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