



Missouri Department of Revenue
Missouri Tax Amnesty Application

Taxpayer Information

The tax amnesty period is from September 1, 2015 through November 30, 2015. Download tax forms at <http://www.dor.mo.gov/forms/>

Individual Taxpayer Information - If you fill in this section, do not fill in the Business Taxpayer section below.					
Individual Income Taxpayer - Last Name		Middle Initial	First Name		Social Security Number
Spouse's Name if Combined Amnesty - Last Name		Middle Initial	First Name		Social Security Number
Mailing Address			City	State	Zip Code
Business Taxpayer Information - If you fill in this section, do not fill in the Individual Taxpayer section above.					
Business Name (DBA)				Missouri Tax Identification Number (Enter N/A If Not Registered)	
Owner's Last Name		Middle Initial	First Name		Federal Employer Identification Number (FEIN)
Mailing Address		City	State	Zip Code	MO Charter or Certificate of Authority Number
Contact Information - This section must be completed by all applicants.					
Contact Person's Last Name			Middle Initial	First Name	
E-mail Address				Telephone Number	

Eligible for Tax Amnesty

The following taxes are eligible for tax amnesty. You must submit a separate Tax Amnesty Application and payment for each type of tax for which you are requesting tax amnesty. Please indicate below the type of tax for which this application applies.

Select only one box

<input type="checkbox"/> Consumer's Use Tax	<input type="checkbox"/> Employer Withholding Tax	<input type="checkbox"/> Sales Tax
<input type="checkbox"/> Corporation Franchise Tax	<input type="checkbox"/> Fiduciary Tax	<input type="checkbox"/> Vendor's Use Tax
<input type="checkbox"/> Corporation Income Tax	<input type="checkbox"/> Individual Income Tax	

Are you currently on a payment plan with the Department of Revenue for the tax type checked above? Yes No

Tax Periods

Please specify the tax periods for which you are applying for tax amnesty and the amounts of tax owed. Only tax periods due on or before December 31, 2014, are eligible for tax amnesty, however all delinquencies should be listed.

Tax Period		If Attaching Returns		Amount Due
MM/YY (Beginning)	MM/YY (Ending)	Original Return	Amended Return	
____/____	____/____	<input type="checkbox"/>	<input type="checkbox"/>	\$
____/____	____/____	<input type="checkbox"/>	<input type="checkbox"/>	\$
____/____	____/____	<input type="checkbox"/>	<input type="checkbox"/>	\$
____/____	____/____	<input type="checkbox"/>	<input type="checkbox"/>	\$
____/____	____/____	<input type="checkbox"/>	<input type="checkbox"/>	\$
____/____	____/____	<input type="checkbox"/>	<input type="checkbox"/>	\$
You may report additional tax periods by listing them on a blank sheet of paper, using the format shown above. Be sure to attach the additional list to this form.				Subtotal \$
				Total From Attached Pages \$
				Total (Pay this amount) \$

Form 5607 (Revised 08-2015)

Mail to: Taxation Division
 P.O. Box 3488
 Jefferson City, MO 65105-3488

Phone: (888) 929-0513
 TTY: (800) 735-2966

Visit <http://dor.mo.gov/amnesty.php>
 for additional information.



- All participants must sign a Missouri Tax Amnesty Application or Eligibility Notice to participate in the Tax Amnesty Program, and a copy of the signed application or notice must be received with your payment.
- All applications and eligibility notices along with full payment must be postmarked by November 30, 2015.
- The Department will continue to intercept refunds, revoke sales tax licenses, forfeit bonds, and file liens with the recorder of deeds and circuit clerk during the amnesty period until full payment is received.
- By signing the application or eligibility notice, the participant agrees to pay the amounts listed and waives all rights to request a refund for any amount paid as part of the Tax Amnesty Program.
- A participant that has not filed tax returns for the amnesty eligible tax periods (tax periods due on or before December 31, 2014) may submit actual returns or pay the estimated amounts determined by the Missouri Department of Revenue. If estimated amounts are paid, the participant waives the right to file a future tax return to reduce tax liability.
- Failure to remain in tax compliance for eight years from the end of the Tax Amnesty Program will void this agreement.
- Participation in the 2015 Tax Amnesty Program excludes participation in future amnesty programs.
- The Missouri Department of Revenue will apply payments received without a completed application or eligibility notice in the normal course of business.
- The Missouri Department of Revenue reserves the right to adjust the amount of tax due at a future date as a result of state or federal audit.

By signing below you agree to the participation requirements listed above.

Signature	Title
Printed Name	Date (MM/DD/YYYY) ____/____/____

Attach your check or money order to this application. If you wish to pay by credit card, debit card, or electronic check you may do so online at <http://dor.mo.gov/online.php> or call (888) 929-0513. If you pay or file returns online you should fax your signed application or mail it immediately to ensure your payment is processed correctly. Fax numbers and mailing addresses are provided at the end of the application.

Taxpayer Information

Individual Income Tax

- If applying for tax amnesty for individual income tax, enter your name, address, and social security number.
- If applying for combined tax amnesty with your spouse, enter your spouse's name and social security number also.

Business Taxes

- If applying for tax amnesty for business taxes, enter the business name, owner name, address, Missouri Tax Identification Number, Federal Employer Identification Number (FEIN), and Missouri Charter Number or Certificate of Authority Number.

Contact Information (For Individual Income Tax, and Business Taxes)

- Please enter phone numbers and an e-mail address where the Department of Revenue can contact you.

Eligible for Tax Amnesty

- The tax types listed in this area are the only tax types eligible for tax amnesty. Please check only one box.
- You must submit a separate application and payment for each delinquent tax type.

Tax Periods

- Enter the tax periods for which you are applying for tax amnesty. Only tax periods due on or before December 31, 2014, are eligible for tax amnesty. You must apply for tax amnesty for every tax period you owe. For example, if you are a quarterly tax filer and owe tax for four quarters, you cannot apply for tax amnesty for only three of the four quarters.
- You may list additional tax periods on a blank sheet of paper.

Participation Requirements

- Please read this section carefully. It contains the conditions for participating in Missouri's Tax Amnesty Program.

Signature

- The Missouri Tax Amnesty Application must be signed and dated by the individual or business listed in Taxpayer Information Section.
- If applying for combined tax amnesty with your spouse, both husband and wife must sign and date.
- If applying for tax amnesty for a business tax, an officer, member, partner or owner must sign the application.
- Signing this application binds you to the participation requirements listed above.

1. What is tax amnesty?

Tax amnesty is an opportunity for individuals and businesses to pay unpaid taxes that were due on or before December 31, 2014, without paying any interest or penalties. The tax types eligible for tax amnesty are Consumer's Use Tax, Corporation Franchise Tax, Corporation Income Tax, Employer Withholding Tax, Fiduciary Tax, Individual Income Tax, Sales Tax, and Vendor's Use Tax.

2. Am I eligible for tax amnesty?

You are eligible for tax amnesty if you have delinquent taxes for periods due on or before December 31, 2014.

You are not eligible for amnesty if:

- The account is pending in a civil, criminal, or bankruptcy court;
- The account is under criminal investigation by the Missouri Department of Revenue;
- The delinquencies consist solely of lien fees and returned check charges.

3. When is tax amnesty being offered?

Tax amnesty will begin on Tuesday, September 1, 2015, and will end Monday, November 30, 2015. The signed notice or application and all tax amnesty payments must be postmarked by Monday, November 30, 2015.

4. How do I participate in tax amnesty?

The Missouri Department of Revenue mailed Amnesty Eligibility Notices to known individuals and businesses that qualified for tax amnesty. Return your Amnesty Eligibility Notice with full payment. The application or eligibility notice must be postmarked by November 30, 2015.

If you believe you qualify for amnesty, but did not receive an Amnesty Eligibility Notice from the Department of Revenue or the form is unavailable for submission, the Missouri Tax Amnesty Application is available at <http://dor.mo.gov/>, for download and completion.

You will not be granted tax amnesty if you fail to submit a complete application, or if your application or eligibility notice is not signed, or full payment is not postmarked by November 30, 2015.

5. How do I pay?

Personal check, money order, credit or debit card, electronic check or cashier's check made payable to the "Missouri Department of Revenue" will be accepted. Any check that does not clear and is not "made good" by November 30, 2015, will make you ineligible for tax amnesty. You may submit your electronic check, credit or debit card payment using American Express, MasterCard, Visa, or Discover, at <http://dor.mo.gov/online.php>, or by calling (888) 929-0513. A convenience fee will be charged to your account by the credit card processor if you choose to pay by electronic check, credit or debit card. If you are making payment for more than one tax type, separate payments must be made for each tax type.

6. What happens if I owe delinquent taxes but don't pay during tax amnesty?

Additions to tax and penalties remain due as provided by statute, and interest will continue to accrue on the unpaid tax. The Department will continue to pursue all delinquent liabilities through all collection methods allowed by statute including lien and garnishment.

7. What is not eligible for tax amnesty?

Additions to tax, penalties, and interest paid before the beginning of tax amnesty are not part of tax amnesty and will not be waived. Returned check charges, lien fees and any delinquency due after December 31, 2014 are not eligible for tax amnesty. All delinquencies, whether eligible or ineligible, must be paid by the end of the amnesty period in order to be in compliance with amnesty requirements.

8. How does tax amnesty affect my payment agreement with the Department of Revenue?

If you are currently in a payment agreement with the Department of Revenue, the remaining additions to tax, interest, and penalties will be waived if you complete the amnesty application or eligibility notice and pay your outstanding tax balance before the end of the tax amnesty period. If your current payment agreement includes payments drafted via Electronic Funds Transfer (EFT) please contact us at (573) 751-7200 to discuss participation in the amnesty program. You are still required to submit a Missouri Tax Amnesty Application or Amnesty Eligibility Notice.

Corporation Income
and Franchise Tax
P.O. Box 3040
Jefferson City, MO 65105-3040
Phone (573) 751-4541
Fax: (573) 522-1721
corporate@dor.mo.gov

Employer Withholding Tax
P.O. Box 3040
Jefferson City, MO 65105-3040
Phone: (573) 751-7200
Fax: (573) 522-6816
withholding@dor.mo.gov

Fiduciary Tax
P.O. Box 3488
Jefferson City, MO 65105-3488
Phone: (573) 751-1467
Fax: (573) 526-7939
income@dor.mo.gov

Individual Income Tax
P.O. Box 3488
Jefferson City, MO 65105-3488
Phone: (573) 751-7200
Fax: (573) 751-2195
income@dor.mo.gov

Sales and Use Tax
P.O. Box 3040
Jefferson City, MO 65105-3040
Phone: (573) 751-7200
Fax: (573) 522-1160
salestaxnotice@dor.mo.gov

Don't forget to submit your signed application even when filing or paying online.

Individuals with speech and hearing impairments call TTY (800)735-2966.