Form **331**

Missouri Department of Revenue
Surety Bond

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Federal Employer I.D. Number

Bond Type

Select One:

- ❒ Sales and Use Tax
- ❒ Cigarette Tax
- ❒ Other Tobacco Products
- ❒ Transient Employer Withholding Tax
- ❒ Motor Fuel Tax

Motor Fuel license type (Select One):

- ❒ Supplier or Permissive Supplier
- ❒ Distributor
- ❒ Terminal Operator
- ❒ 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.

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	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.

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	Zip Code

Authorization

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_____.

Taxpayer or Business Owner (Proprietorship, Partnership, Corporation or LLC)	Title	Phone Number
		(___ ___ ___)___ ___ ___-___ ___ ___ ___

Signature of Owner, Partner, Corporate Officer, or Member	Print or Type Name of Person Signing This Release	E-mail address

Form 331 (Revised 02-2015)

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

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