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9. Ownership Type Sole Proprietor Partnership Government Trust

All ownership types listed below, unless specifically exempted, are required to be registered with the Missouri Secretary of State's Office (register at sos.mo.gov or call (866) 223-6535). Your application will not be complete without providing the charter number issued to you by their office.

Limited Partnership - LP Number _____

Limited Liability Partnership - LLP Number _____

Limited Liability Company - LLC Number _____

Taxed as a Disregarded Entity Partnership Corporation

Missouri Corporation - Missouri Charter No. _____

Date Incorporated (MM/DD/YYYY) ____ / ____ / ____

Non-Missouri Corporation - Missouri Charter No. _____

State of Incorporation _____ Date Registered in Missouri (MM/DD/YYYY) ____ / ____ / ____

Not Required to register with Missouri Secretary of State

Other

10. Owner Name (Enter Corporation, LLC or Partnership Name, if applicable)

Address		E-mail Address	
City	State	Zip Code	County

If an individual is listed as the owner, you must also provide the following:

Social Security Number	Date of Birth (MM/DD/YYYY)	Telephone Number
_____	____ / ____ / ____	(____) _____ - _____

Reporting forms and notices will be mailed to this address.

21. Address (street, rural route or P.O. Box)	City	State	Zip Code
Company Name if different than owner			

12. Provide the officers, partners, or members (L.L.C.) of your business who are responsible for the collection and remittance of tax. Listing individuals or entities here indicates they have direct supervision or control over tax matters. Attach list if needed.

Name (Last, First, Middle Initial)		Title	
Social Security Number	Federal Employer ID Number (FEIN)	Date of Birth (MM/DD/YYYY)	
_____	_____	____ / ____ / ____	
Home Address		City	
State	Zip Code	County	Title Begin Date (MM/DD/YYYY)
_____	_____	_____	____ / ____ / ____

Name (Last, First, Middle Initial)		Title	
Social Security Number	Federal Employer ID Number (FEIN)	Date of Birth (MM/DD/YYYY)	
_____	_____	____ / ____ / ____	
Home Address		City	
State	Zip Code	County	Title Begin Date (MM/DD/YYYY)
_____	_____	_____	____ / ____ / ____

13. Business Tax Accounts: Identify all persons who are not a partner, member (L.L.C.), or officer of the business that have direct supervision or control over tax matters whom you authorize the Department to discuss your tax matters. Attach list if needed.

Title Begin or End Date (MM/DD/YYYY)	Name (Last, First, Middle Initial)		
____ / ____ / ____	_____		
Title	Social Security Number	Birthdate (MM/DD/YYYY)	
_____	_____	____ / ____ / ____	
Home Address			
City	State	Zip Code	County
_____	_____	_____	_____



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Consumer's Use Tax

14. Consumer's or Taxable Purchases Begin Date (MM/DD/YYYY) ___/___/___

Corporate Income Tax

15. Is this corporation registered with the Internal Revenue Service as a Regular or Close Corporation Sub Chapter S Corporation

16. Corporation Tax Begin Date in Missouri (MM/DD/YYYY) ___/___/___ Corporation Taxable Year End (MM/DD) ___/___/___

17. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri estimated tax is expected to be at least \$250, or 6.25% of the Missouri taxable income, check the "Yes" box. Yes No

Employer Withholding Tax

18. Missouri Withholding Begin Date (MM/DD/YYYY) ___/___/___ How many of your employees will work in Missouri? _____

19. Will any of your employees be Missouri residents? Yes No

20. Calculate employer withholding tax:
Estimated monthly gross wages _____ X 6% = _____
 Annually (less than \$100 withholding tax per quarter) Monthly (\$500 to \$9,000 withholding tax per month)
 Quarterly (\$100 withholding tax per quarter to \$500 per month) Quarter-Monthly (weekly), over \$9,000 withholding tax per month; (required to pay electronically)

21. Does a parent company file withholding tax reports and receive full compensation for timely filed returns? Yes No

22. If you do not pay wages year round, please check the months that you do pay wages.
 January February March April May June July August September October November December

Transient Employer Bond

23. Calculate transient employer bond:
A. Missouri withholding tax
Monthly gross wages _____ X 6% = _____ X 3 = _____ (a)
B. Missouri unemployment tax
Average # of workers _____ X \$7,000 = _____ X 3.38% _____ / 4 = _____ (b)
(a) _____ + (b) _____ = _____ (amount of bond - minimum \$5,000)
Visit <http://dor.mo.gov/forms/index.php?category=13> for bond forms.
Type of bond Cash Bond (Form 332) Certificate of Deposit (Form 4172) Irrevocable Letter of Credit (Form 2879) Surety Bond (Form 331)

Signature

Comments:

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. This application must be signed by the owner, if the business is a sole proprietorship, or by an individual listed in the Officer, Partners, or Members section of this application. The signing party is acknowledging that they have direct supervision or control over tax matters.

Signature _____ Title _____ Date (MM/DD/YYYY) ___/___/___

Typed or Printed Name _____ E-mail Address _____

Confidentiality of Tax Records
Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply the Department with a power of attorney to grant the authority to release confidential information to them. Visit <http://dor.mo.gov/forms> to obtain a Power of Attorney (Form 2827).

Mail to: Taxation Division
P.O. Box 357
Jefferson City, MO 65105-0357

Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businesstaxregister@dor.mo.gov

Visit <http://dor.mo.gov/business/register/> for additional information.



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Sales and Use Tax and Transient Employer Bond Information

Sales and Use Tax: Missouri Statute [144.087, RSMo](#), requires all applicants for a sales and use tax license and all licensees in default to post a bond in the amount of two times their monthly sales and use tax liability. This amount is estimated in the case of a new business, otherwise based on the past 12 months tax liability of the business in the case of an existing business or previously operated business. The owner's name on the bond form must be in the name of the sole owner, all partners, corporation's name, limited partnership's name, or limited liability company's name. Listed below are the types of bonds that may be posted, the information necessary for correctly filing the bond, and the method for figuring the amount of the bond.

*** Important: If you are making retail sales without a valid Missouri sales tax license, you are in violation of Missouri law. You may be guilty of a misdemeanor and penalized up to \$10,000.

Transient Employer: Missouri [Statue 285.230, RSMo](#), a transient employer must file a bond with the Department unless they meet all the exemption criteria listed in 285.230(2). The amount of bond shall not be less than the average estimated quarterly withholding and unemployment tax liabilities of the employer and in no case less than \$5,000 nor more than \$25,000.

*** Important: If you are a transient employer and fail to file a bond, you are in violation of Missouri law. You may be guilty of a misdemeanor and penalized up to \$5,000 and will not be able to perform work in Missouri.

Computing the Amount of Sales and Use Tax Bond
Estimated Monthly Gross Sales X 7.203% (Average Tax Rate) = Monthly Tax
(Note: If you will be using your actual rate(s) visit <http://dor.mo.gov/business/sales/rates/> to obtain sales tax rate information.
Monthly Tax X 2 = Amount of Bond (Round to the nearest \$10)
Estimated monthly gross is the amount of sales you estimate your business will make in taxable sales per an average month. If you are a small business, one of the things you should consider in estimating your average monthly gross is your operating expenses; such as: rent, utilities, etc. Your average monthly gross should be higher than your estimated operating expenses. If you compute your sales tax liability to be less than \$500 for 2 months, you must file a minimum bond of \$25. If you compute your sales tax liability to be \$500 or greater for 2 months, you must file a bond equal to that amount.

Example: Mr. X will be opening a new sporting goods store in the city limits of City A which has a tax rate of 7.056 percent. Because the business has no sales he must estimate his average gross sales per month in order to compute the bond. Mr. X estimated his average gross sales to be \$7,000 per month. This is how Mr. X computed his bond: \$7,000 X 7.056% = \$494 - \$494 X 2 = \$988 - Amount of bond = \$900
If you are unable to estimate your bond, you may contact the Taxation Division for assistance. The Taxation Division reviews the bond amount to ensure it is sufficient in accordance with the Missouri Statutes. The following items are taken into consideration when determining a sufficient bond amount: previous ownership of business, types of products or services sold, location of business, business hours, operating expenses, etc.
If you need to submit a sales and use tax bond and transient employer bond, they must be on separate bond forms.

Cash Bond ([Form 332](#))
1. Fully complete the cash bond form. Owners name must include owner, all partners, corporation, or LLC name.
2. Sign the cash bond form.
3. Forward a cashier's check, money order, or certified check with the cash bond form. Cash, personal, or company checks are not acceptable.

Surety Bond ([Form 331](#))
1. Owners name must include owner, all partners, corporation, or LLC name.
2. A surety bond must be issued by an insurance company licensed for bonding with the Department of Insurance, State of Missouri.
3. It must be on the form provided by the Department.
4. The form must bear the effective date.
5. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.
6. The Surety Bond must be accompanied by a valid Power of Attorney letter, issued by the surety company, authorizing the surety official to sign the Surety Bond.
7. It must be the original bond. A copy is not acceptable.

Irrevocable Letter of Credit ([Form 2879](#))
1. Owners name must include owner, all partners, corporation, or LLC name.
2. The letter of credit must be issued by a financial banking institution located in the United States.
3. It must be on the form provided by the Department.
4. It must be the original letter of credit. A copy is not acceptable.
5. It must state the owner's name.
6. It must state the date of issuance.
7. It must be signed by a bank official and notarized.
8. It must be accompanied by an "Authorization for Release of Confidential Information" form which must be signed by the owner, partner, officer, or member and notarized.

Certificate of Deposit ([Form 4172](#))
1. The Certificate of Deposit must be issued by a state or federally chartered financial institution.
2. The Certificate of Deposit must be issued in the name of the Missouri Department of Revenue and the owner, all partners, corporation name or limited liability company name.
3. It must be issued for not less than 24 months.
4. It must be accompanied by the "Assignment of Certificate of Deposit" form provided by the Department which must be completed by the financial institution.
5. The Certificate of Deposit must be endorsed or accompanied by a signed withdrawal slip.
6. The actual Certificate of Deposit, Assignment of Certificate of Deposit, and a copy of the signature card must be forwarded with the registration application.

Filing Additional Bonds
If the Director of Revenue determines that the bond filed is insufficient to cover the average tax liability of a given taxpayer for two months, he or she may require such taxpayer to adjust the amount of the bond to cover the amount of liability. The following methods may be used for filing an additional bond.
1. Filing a cash bond, surety bond, Irrevocable Letter of Credit, or a Certificate of Deposit for the additional amount. Refer to the above requirements for each bond.
2. If you have a surety bond already on file with the Department, you may increase this bond to cover the additional bond by contacting your insurance company and request that a rider be issued to increase the bond amount. The rider must be accompanied by a Power of Attorney letter.
3. If you have an Irrevocable Letter of Credit already on file with the Department, you may increase your Letter of Credit to cover the additional bond amount by contacting the issuing bank and request that an amendment be issued to increase the bond amount.



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Notary Public

Embossed or black ink rubber stamp seal	Subscribed and sworn before me, this		
	day of		year
	State	County (or City of St. Louis)	My Commission Expires
	Notary Public Signature		
Notary Public Name (Typed or Printed)			

Authorization for Release of Confidential Information

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 ____.

Signature

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

Form 2879 (Revised 02-2015)

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: businessregister@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	Cigarette Tax Taxation Division 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 Taxation Division 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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Visit <http://dor.mo.gov> for additional information. TTY (800) 735-2966



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Embossed or black ink rubber stamp seal

Subscribed and sworn before me, this

day of _____ year _____

State _____ County (or City of St. Louis) _____ My Commission Expires _____

Notary Public Signature _____

Notary Public Name (Typed or Printed) _____

Notary Public

Authority to release the Certificate of Deposit is hereby granted this _____ day of _____ 20_____. Please mail any proceeds from the Certificate of Deposit to _____.

Missouri Department of Revenue

By: _____

Title: _____

Release

The Department will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Cash Bond subject to the provisions of Revised Statutes of the State of Missouri.

Certificate of Deposit

- Form 4172 must be fully completed by the financial institution.
- It must be issued jointly in the name of the owner and the Missouri Department of Revenue.
- The bank official's signature must be notarized.
- Form 4172 must be signed by the sole owner, partner, corporate officer, or member.
- Attach a completed signature card, if required by financial institution.
- Send all completed required documents to the address on Form 4172.

Assignment of CD Requirements

- A paper CD must be:
 - Issued jointly in the name of the owner and the Missouri Department of Revenue;
 - A 24-month (2 year) CD; and
 - Endorsed in ink by the owner.
- If the CD is a "Book Entry" CD, a signed withdrawal slip or a letter from the issuing financial institution indicating how the Department of Revenue may draw upon the CD must accompany this form. The sole owner, a partner, a corporate officer, or a member of a limited liability company must sign the withdrawal slip.
- If the CD is paperless, check the appropriate box.
- The interest derived from the CD must be compounded. If a delinquency occurs, the Department may redeem the CD. Any proceeds from the CD exceeding the delinquency, including interest proceeds, will be converted to a cash bond.
- The Financial Institution must honor upon receipt all demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.

Certificate of Deposit Requirements

Form 4172 (Revised 02-2015)

Mail to:

Sales and Use or Transient Employer Withholding Tax Taxation Division PO Box 357

Jefferson City, MO 65105-0357

Phone: (573) 751-5860

Fax: (573) 522-1722

E-mail: businessstaxregister@dor.mo.gov

Motor Fuel Tax Taxation Division PO Box 300

Jefferson City, MO 65105-0300

Phone: (573) 751-2611

Fax: (573) 522-1720

E-mail: excise@dor.mo.gov

Cigarette Tax Taxation Division PO Box 811

Jefferson City MO 65105-0811

Phone: (573) 751-7163

Fax: (573) 522-1720

E-mail: excise@dor.mo.gov

Other Tobacco Products Taxation Division PO Box 3320

Jefferson City MO 65105-3320

Phone: (573) 751-5772

Fax: (573) 522-1720

E-mail: excise@dor.mo.gov

Visit <http://dor.mo.gov/business/register> for additional information.



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