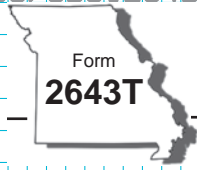


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MISSOURI DEPARTMENT OF REVENUE Transient Employer Missouri Tax Registration Application

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Federal Employer I.D. Number

If you will be making sales in Missouri, you must fill out a Missouri Tax Registration Application (Form 2643).

- Checklist: Before the Department can process your transient employer application, you must provide the following with this application:
- A completed insurance certification document indicating Missouri as a covered state for Workers' Compensation;
- If hiring a Missouri resident, you will need your Missouri Employment Security Account Number issued by the Missouri Department of Labor (573) 751-3571;
- Your Missouri Certificate of Authority Number issued by the corporate division of the Missouri Secretary of State's Office (866) 223-6535; and
- A Transient Employer Bond not less than \$5,000, not more than \$25,000.

Answer all questions completely. Incomplete and unsigned applications will delay processing.

3. Missouri Employment Security Account number, if hiring a Missouri resident: (first seven digits required) ...

- Reason for Application: 4. Select all tax types for which you are applying:
- Transient Employer Withholding Tax (Bond Required)
- Corporate Income Tax
- Corporate Franchise Tax
- Consumer's Use Tax (Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid sales or use tax to the seller or the property is exempt from tax.)

- Reason for Applying:
- New MO Registration
- Purchase of Existing Business
- Reinstating Old Business
- Converted (must have converted through the Missouri Secretary of State's office)
- Court Appointed Receiver
- Other:

5. 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

6. 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)



Business Mailing Address

Reporting forms and notices will be mailed to this address.

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

Officers, Partners, or Members

8. 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)

Representatives

9. 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
Home Address	
City	State
ZIP Code	County

Business Name and Physical Location

10. Business Name (dba name: attach list if necessary for additional locations)

Street, Highway (Do not use P.O. Box Number or Rural Route Number)	City
County	State
ZIP Code	Business Telephone Number

11. The location of your job site(s) in Missouri (Attach list if necessary): \_\_\_\_\_

12a. Is this business located inside the city limits of any city or municipality in Missouri?  
To verify go to [mytax.mo.gov/rptportal/home/business/salesUseTaxRateInformation](http://mytax.mo.gov/rptportal/home/business/salesUseTaxRateInformation)  
 No  Yes — Specify the city: \_\_\_\_\_

12b. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.  
 No  Yes — Specify the district name(s): \_\_\_\_\_

Business Activity

13. Describe the business activity, stating the major products sold and services provided.



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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 4% 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 4.95% = [ ] Annually (less than \$100 withholding tax per quarter) [ ] Monthly (\$500 to \$9,000 withholding tax per month) [ ] Quarterly (\$100 withholding tax per quarter to \$499 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 4.95% = 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 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 Statue 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 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: dor.mo.gov/taxation/business/registration/requirements.html for additional information.



Transient Employer: Missouri [Statute 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.

**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.



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