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MISSOURI DEPARTMENT OF REVENUE

Form 2175

# Missouri Cigarette or Other Tobacco Products Tax License Application

**Type**

| | | |
|---|---|---|
| ❒ New License<br>❒ Renewal | Registering For<br>❒ Cigarette Wholesaler's License<br>❒ Other Tobacco Products License<br>❒ Both | Department Use Only<br>License Number<br>Date Issued (MM/DD/YYYY) __ __ /__ __ /__ __ __ __<br>Check Number |

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**Business**

| | | |
|---|---|---|
| Missouri Tax Identification Number | Federal Employer Identification Number | Date Business Opened (MM/DD/YYYY) __ __ /__ __ /__ __ __ __ |
| Business Name | | |
| Doing Business As Name | Website address | |

Physical Location - Cigarettes must be stamped and inventory maintained at the physical location. Cigarette tax stamps will be shipped to the physical location.

| | | | | |
|---|---|---|---|---|
| Street | | | City | |
| County | State | ZIP Code | Phone Number (__ __ __) __ __ __ - __ __ __ __ | Fax Number (__ __ __) __ __ __ - __ __ __ __ |

Business Mailing Address

| | | | | |
|---|---|---|---|---|
| Street, Route, or P.O. Box Number | | | City | |
| County | State | ZIP Code | Phone Number (__ __ __) __ __ __ - __ __ __ __ | Fax Number (__ __ __) __ __ __ - __ __ __ __ |

Record Storage Address (Do Not Use PO Box Number)

| | | | | |
|---|---|---|---|---|
| Street, Highway, Route | | | City | |
| County | State | ZIP Code | Phone Number (__ __ __) __ __ __ - __ __ __ __ | Fax Number (__ __ __) __ __ __ - __ __ __ __ |

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**Ownership Type**

❒ Government ❒ Partnership ❒ Sole Proprietorship (may include spouse) ❒ 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 Liability Company - LLC Number _____

Taxed as a ❒ Disregarded Entity ❒ Partnership ❒ Corporation

❒ Limited Liability Partnership - LLP Number _____

❒ Limited Partnership - LP Number _____

❒ Missouri Corporation - Missouri Charter No. _____

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

❒ Non-Missouri Corporation - Missouri Charter No. _____

❒ Not Required to register with Missouri Secretary of State

❒ Other

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

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## Contact Persons

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 us with a power of attorney giving us the authority to release confidential information to them.

For Registration:

| Name | Phone Number | E-mail Address | Power of Attorney |
|---|---|---|---|
| | (__ __ __) __ __ __ - __ __ __ __ | | ☐ Yes* ☐ No |

For Reporting:

| | Phone Number | E-mail Address | Power of Attorney |
|---|---|---|---|
| Other Tobacco | (__ __ __) __ __ __ - __ __ __ __ | | ☐ Yes* ☐ No |
| Cigarette | (__ __ __) __ __ __ - __ __ __ __ | | ☐ Yes* ☐ No |
| Master Settlement Agreement | (__ __ __) __ __ __ - __ __ __ __ | | ☐ Yes* ☐ No |

* If Yes, attach a completed Power of Attorney (**Form 2827**).

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## Ownership - Owners, Officers, Partners, Members

| Name (Last, First, Middle Initial) | Title | Social Security Number | |
|---|---|---|---|
| Home Address | City | State | ZIP Code |
| County | Birthdate (MM/DD/YYYY) __ __/__ __/__ __ __ __ | Effective Date of Title (MM/DD/YYYY) __ __/__ __/__ __ __ __ | |
| Name (Last, First, Middle Initial) | Title | Social Security Number | |
| Home Address | City | State | ZIP Code |
| County | Birthdate (MM/DD/YYYY) __ __/__ __/__ __ __ __ | Effective Date of Title (MM/DD/YYYY) __ __/__ __/__ __ __ __ | |
| Name (Last, First, Middle Initial) | Title | Social Security Number | |
| Home Address | City | State | ZIP Code |
| County | Birthdate (MM/DD/YYYY) __ __/__ __/__ __ __ __ | Effective Date of Title (MM/DD/YYYY) __ __/__ __/__ __ __ __ | |

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## Previous Owner

| Name | Name of Previous Business | | |
|---|---|---|---|
| Previous Business Address | Previous License Number | | Date Business Closed __ __/__ __/__ __ __ __ |
| City | State | ZIP Code | County |

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## Previous Association

Names of any persons associated with this company who presently or previously owned, operated, or managed another cigarette or tobacco company. (Attach a list if additional space required.)

| Company Name | Name (Last, First, Middle Initial) | Title | |
|---|---|---|---|
| Home Address | City | State | ZIP Code |
| Social Security Number | License Numbers | Birthdate (MM/DD/YYYY) __ __/__ __/__ __ __ __ | |
| Company Name | Name (Last, First, Middle Initial) | Title | |
| Home Address | City | State | ZIP Code |
| Social Security Number | License Numbers | Birthdate (MM/DD/YYYY) __ __/__ __/__ __ __ __ | |

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Business Activity

Describe activity and select all boxes that apply to your business.

❒ Retail _____% ❒ Wholesale _____% ❒ Manufacturer _____% ❒ Other _____%

Describe the primary business activity: _____

_____

_____

❒ Purchase all products (unstamped, cigarettes and other tobacco products) directly from the manufacturer. Please list all manufacturers, including names, complete addresses, and telephone numbers. Attach letters from major manufacturers for cigarette licenses. Attach additional sheet if necessary.

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| Manufacturer Name | Address | Phone Number |
|---|---|---|
| | | (__ __ __) __ __ __ - __ __ __ __ |
| | | (__ __ __) __ __ __ - __ __ __ __ |
| | | (__ __ __) __ __ __ - __ __ __ __ |
| | | (__ __ __) __ __ __ - __ __ __ __ |

❒ Purchase product from Missouri licensed wholesalers. Please list all licensed wholesaler names and license numbers, and indicate whether product being purchased is cigarette or Other Tobacco Products. If product is cigarette, indicate whether products is stamped, tax paid or unstamped, tax unpaid. If product is OTP, indicate whether product is tax paid or unpaid. Attach additional sheet if necessary.

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| Missouri Licensed Wholesaler Name | License Number | Cigarette | OTP | Stamped or Tax Paid | Unstamped or Tax Unpaid |
|---|---|---|---|---|---|
| | | ❒ | ❒ | ❒ | ❒ |
| | | ❒ | ❒ | ❒ | ❒ |
| | | ❒ | ❒ | ❒ | ❒ |
| | | ❒ | ❒ | ❒ | ❒ |

❒ Purchase other tobacco products from suppliers that are not Missouri licensed wholesalers. Please list all suppliers, including names, complete addresses, and telephone numbers. Attach additional sheet if necessary.

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| Supplier Name | Address | Phone Number |
|---|---|---|
| | | (__ __ __) __ __ __ - __ __ __ __ |
| | | (__ __ __) __ __ __ - __ __ __ __ |
| | | (__ __ __) __ __ __ - __ __ __ __ |
| | | (__ __ __) __ __ __ - __ __ __ __ |

Business Activitiy

☐ Operate retail stores where cigarettes and other tobacco products are sold. Please list all company names and locations, including sales tax identification number of each location. Attach additional sheet if necessary.

Reset This Section

| Company Name | Address | Missouri Tax Identification Number |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

☐ Own, operate, and service cigarette vending machines and humidors. Please list all vending machines or humidors, including name and address of each location, and sales tax identification number. Attach additional sheet if necessary.

Reset This Section

| Retail Store Name | Address | Missouri Tax Identification Number |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

☐ Place other tobacco products in retail locations on consignment. Please list all, including name and address of each location and a sample copy of the contract between you and the retailers. Attach additional sheet if necessary.

Reset This Section

| Retail Store Name | Address |
|---|---|
| | |
| | |
| | |
| | |

☐ Buy or sell tobacco products on the Internet. Website address _____

☐ Buy or sell tobacco products by telephone sales.

☐ Buy or sell tobacco products by catalog sales. Please attach a copy of your catalog.

Cigarette Tax Stamping

Reset This Section

Indicate your stamping method:

☐ Meyercord Stamping Machine - Machine Number _____

☐ Heat Applied

☐ Other_____

## Cigarette Tax Stamp Purchasing

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Indicate your shipping method for cigarette tax stamps (Wholesaler is responsible for shipping costs**):**

☐ UPS Number: _____

☐ FedEx Number:_____

Select the appropriate box indicating how you wish to purchase cigarette tax stamps:

☐ Cash Basis (No Bond Required) ☐ Cash and Credit Basis* ☐ Credit Basis*

* Must post bond for amount of credit desired.

## Bond Information

Select the appropriate box indicating which type of bond you will be acquiring:

☐ Cigarette Wholesaler Bond (required only for wholesalers purchasing cigarette tax stamps on credit)

☐ Cash Bond ☐ Letter of Credit ☐ Surety Bond

☐ Other Tobacco Products Bond*

☐ Cash Bond ☐ Letter of Credit ☐ Surety Bond

* Other Tobacco Products licensees are required to maintain a bond in the amount of three times the average tax liability, with a $500 minimum. Upon review, if the Director deems your current bond insufficient to cover the liability, the bond requirement will be adjusted to a satisfactory level in accordance with your current tax liability.

## Reporting Forms

If you are licensed for cigarette or other tobacco products in other states, please list the state and all license numbers.

Reset This Section

| State | License Number | State | License Number |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |

How do you want to receive reporting forms and updates? (Select one)

☐ I will download from the Internet. ☐ Please mail one set of forms on a yearly basis.

☐ Registration for Electronic Notification of Changes in the Missouri Tobacco Directory (**Form 5298**) attached.

☐ Missouri Secretary of State Certificate of Organization attached. (Required unless business is owned by a sole proprietor)

## Signature

The application must be signed by the owner if the business is a sole proprietorship; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member if the business is a L.L.C. as reported on this application. The signature must be of the owner, partner, or officer as reported on this application. I declare that the above information and any attachments are true, complete, and correct. I further certify under the penalty of perjury that I will comply fully with sections **196.1020** through **196.1035, RSMo**.

$100.00 fee is required with application. Make check payable to Missouri Department of Revenue.

| Signature | Title | Date (MM/DD/YYYY) __ __ /__ __ /__ __ __ __ |
|---|---|---|
| Print or Type Name | E-mail Address | |

Form 2175 (Revised 04-2014)

**Mail to:** Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811

**Phone:** (573) 751-7163
**TTY:** (800) 735-2966
**Fax:** (573) 522-1720
**E-mail:** excise@dor.mo.gov

Visit **http://dor.mo.gov/business/tobacco/** for additional information.

# Form 2175 Missouri Cigarette Or Other Tobacco Products Tax License Application

Do not write in the block labeled "Department Use Only". This is for Department of Revenue use only.

Type

- Select the appropriate box indicating whether the application being submitted is a new license or renewal. Select the application box indicating which type of license you are registering.

Ownership Type

- Select the box that describes the ownership structure of your business.
  If your company is not in compliance with the Missouri Secretary of State's Office, you will need to contact them in order to determine if you need to be registered. You may reach them by telephone at (573) 751-3827 or visit the website at **http://www.sos.mo.gov/**. If your company does not meet the requirements to registered, please submit a letter along with your application stating the reason for exemption.

Contact Persons

- Provide the requested information for contact persons for registration, other tobacco, cigarette, and MSA reports, along with a telephone number and e-mail address for each individual.
- If a person(s) other than an owner or officer of the company is listed as a contract for any of the above categories, please select the box for Power of Attorney and attach a completed **Form 2827** giving the listed person(s) the Power of Attorney for your company.
- 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 us with a Power of Attorney giving us the authority to release confidential information to them.

Ownership - Owners, Officers, Partners, Members

- Provide the requested information for the owners, officers, partners or members of the business.

Previous Owner Information

- Provide the requested information for any previous owners, officers, partners or members of the business. This section is only applicable if you purchased an existing business.

Previous Association - Names of any Persons Associated with your Company who presently or previously owned, operated or managed another cigarette or tobacco company.

- Provide the requested information for any individuals associated with your company who meet the requirements outlined above.

Business Activities

- Select all applicable boxes as they apply to your business.
- Select the appropriate box if you purchase all products directly from the manufacturer. Provide the name, address, and telephone number of each manufacturer.
- Select the appropriate box if you purchase products from Missouri licensed wholesalers. Provide the name and license number of each wholesaler and select box to indicate whether you are going to purchase product tax paid or tax unpaid.
- Select the appropriate box if you purchase other tobacco products from suppliers that are not Missouri licensed wholesalers. Provide the name, address, and telephone number of each supplier.
- Select the appropriate box if you operate retail stores where cigarette and tobacco products are sold. Provide the physical address and Missouri Tax Identification Number for each location.
- Select the appropriate box if you own, operate, or service cigarette vending machines or humidors. Provide the retail store name, address, and Missouri Tax Identification Number for each location.
- Select the appropriate box if you place other tobacco products on consignment in retail locations. Provide the retail store name and complete address of each location, as well as submission of a copy of the contract between yourself and the retailer.
- Select the appropriate boxes indicating whether you buy and sell tobacco products on the Internet, by telephone, or by catalog sales.

Cigarette Tax Stamping Information

- Select the appropriate box indicating which method will be used to affix cigarette tax stamps.

Cigarette Tax Stamp Purchasing Information

- Select the appropriate box indicating your shipping method for cigarette tax stamps. Also indicate which method will be used to purchase cigarette tax stamps.

Bond Information

- Select the appropriate box indicating which type of bond you are submitting for each applicable activity type.
- Persons applying for both a cigarette and other tobacco products license must submit a separate bond type for each license type.
- Persons applying for an other tobacco products license must post a minimum $500 bond to meet the initial bonding requirement. The Director may request a bond increase up to the maximum amount.

Reporting Forms

- Indicate whether you are licensed for cigarette or other tobacco products in other states. List the states and corresponding license numbers.
- Select the appropriate box to indicate by which method you would like to receive forms and updates.
- Select the appropriate box to indicate whether the required Registration for Electronic Notification of Changes in the Missouri Tobacco Directory (**Form 5298**) is attached.
- Select the appropriate box to indicate submission of the Missouri Secretary of State Certificate of Organization. This document is not required if your business is structured as a sole proprietorship.

Signature

- Provide the requested information. The person signing the application must be listed in Section 4 or there must be a Power of Attorney (Form 2827) attached for the person signing.