

MISSOURI DEPARTMENT OF REVENUE

Congratulations on your new business venture!

Below is some information that you may find useful in starting your new business.

This application is for sole proprietor or general partnership businesses. If you are a different ownership type (LLC or INC), you will need to file a 2643A.

Prior to submitting your New Business Application

- Do you have employees, not including yourself, in Missouri or plan to have employees that you will be withholding state and federal taxes from their paycheck?

If yes, before registering with the Missouri Department of Revenue, you will need to register for a FEIN with the IRS.

irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online

Then, you will need to register for withholding tax with the Missouri Department of Revenue, once you have received your FEIN from the IRS.

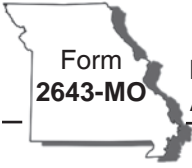
- Do you make sales in Missouri to customers in Missouri?

If yes, you will need to register with the Missouri Department of Revenue for Retail Sales tax

- Do you make purchases of tangible personal property from outside of Missouri for use, storage, or consumption in your business?

If yes, you will need to register for consumer's use tax with the Missouri Department of Revenue

IMPORTANT - once you are registered for any tax type with the Missouri Department of Revenue, you will be required to file a tax return in accordance with your filing frequency even if you have zero to report and remit.



MISSOURI DEPARTMENT OF
REVENUE
Missouri Tax Registration
Application Small Businesses

Department Use Only
(MM/DD/YY)

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**For Missouri Businesses
ONLY**

Missouri Tax I.D. Number (Optional)

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Federal Employer I.D. Number

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

Reason for Application	<p>1. Select all tax types for which you are applying:</p> <p>Sales from a Missouri business location</p> <p><input type="checkbox"/> Retail Sales</p> <p><input type="checkbox"/> Temporary Retail Sales (Less than 191 days)</p> <p><input type="checkbox"/> Retail Liquor or Alcohol Sales</p>	<p>Reason for Applying</p> <p><input type="checkbox"/> New MO Registration <input type="checkbox"/> Other:</p> <p><input type="checkbox"/> Purchase of Existing Business</p> <p><input type="checkbox"/> Reinstating Old Business</p>
	<p>Missouri Employer Withholding Tax</p> <p><input type="checkbox"/> Regular Withholding</p> <p><input type="checkbox"/> Domestic or Household Employee</p>	<p>Ownership Type:</p> <p><input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> General <input type="checkbox"/> Regular</p>

Owner/Partner Information	2a. Owner Name			
	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	

Owner/Partner Information	2b. Owner Name			
	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	

Previous Owner Information	3. Is there a previous owner or operator for the business? <input type="checkbox"/> Yes* <input type="checkbox"/> No *If yes, the following section must be completed.			
	Select any of the following that you purchased from the previous owner: <input type="checkbox"/> Inventory <input type="checkbox"/> Fixtures <input type="checkbox"/> Equipment <input type="checkbox"/> Real Estate			Purchase Price
	<input type="checkbox"/> Other _____			
	Name of Previous Owner or Operator		Missouri Tax Identification Number	
	Physical Location of Previous Business	City	State	ZIP Code



Mailing and Storage Address

Reporting forms and notices will be mailed to this address.

4. Address (street, rural route or P.O. Box)	City	State	ZIP Code
Company Name if different than owner			
Which forms do you want mailed to this address? <input type="checkbox"/> All Tax Types <input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Employer Withholding Tax			
Address where you will store your tax records (do not use a P.O. Box for record storage).			
5. Physical Address	City	State	ZIP Code

Representative

6. Business Tax Accounts: Identify all persons who are not a partner, 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

Retail Sales, Consumer's Use Tax

7. Taxable Sales or Purchases Begin Date (MM/DD/YYYY) ____/____/____

8. Temporary License (Less than 191 days) (MM/DD/YYYY)
 (Example: fireworks, temporary event, etc.) Begins ____/____/____ Ends ____/____/____

9. Seasonal Business: If you do not make taxable sales year round, please check the months that you do.
 January February March April May June July August September October November December

10. Estimated sales and use tax liability (select one). Your selection will determine your return filing frequency.
 Monthly (over \$500 a month) Quarterly (\$500 or less a month) Annually (less than \$100 a quarter)

Business Name and Physical Location

11. 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 (____)____-____

12. Will sales be made at various temporary locations in Missouri?
 No Yes—Attach a list of all known locations. If no Missouri location is given during initial registration, a general location will be used.

13. Is this business located inside the city limits of any city or municipality in Missouri?
 To verify go to <https://mytax.mo.gov/rptp/portal/home/business/salesUseTaxRateInformation>
 No Yes — Specify the city: _____

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

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

Retail _____% Wholesale _____% Service _____% Manufacturer Contractor Other _____



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Business Activity

16. Do you make retail sales of the following items? Select all that apply.

Alcoholic Beverages
 Alternative Nicotine
 Cigarettes or Other Tobacco Products
 E-Cigarettes or Vapor Products
 Food Subject to Reduced State Food Tax Rate
 Items Qualifying for Show Me Green Sales Tax Holiday
 Items Qualifying for Back-To-School Sales Tax Holiday <http://dor.mo.gov/business/sales/taxholiday/>
 Lead-Acid Batteries
 New Tires
 Post-Secondary Educational Textbooks

Employer Withholding Tax

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

18. Estimated employer withholding tax liability (select one). Your selection will determine your return filing frequency.

Estimated monthly gross wages _____ X 5.4% = _____

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)

19. 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

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 s 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.





MISSOURI DEPARTMENT OF REVENUE Power of Attorney

Department Use Only (MM/DD/YY)

Grid for Department Use Only (MM/DD/YY)

Taxpayer Missouri Tax I.D. Number

Taxpayer Federal Employer I.D. Number

Taxpayer Social Security Number



All appointed representatives must sign on reverse side of this form.

Main taxpayer information form including Name, Spouse's Name, Street Address, City, State, Zip Code, Telephone Number, Missouri Charter Number, and E-mail Address.

Table with 2 columns: Representative(s) and fields for Name, Address, Telephone Number, and E-mail Address. Includes a vertical label 'Representative(s)'.

Tax Type(s) section with checkboxes for Cigarette or Other Tobacco Products, Motor Fuel, Other, Corporation Income and Corporation Franchise, Sales or Use, Personal Income, and Withholding.

Year(s) and Period(s) section with instructions and checkboxes for All Tax Periods, Range of Tax, Tax Year or Period(s) Only, and Date of Death.

Removal of Power section with checkboxes for All other powers of attorney... and By execution of this power of attorney... with a space for additional text.

Signature

Under penalties of perjury, I (we) hereby certify that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer(s).

Name	Title (if applicable)	
Signature	Date (MM/DD/YYYY) ____/____/____	Taxpayer Telephone Number (____)____-____
Name	Title (if applicable)	
Signature	Date (MM/DD/YYYY) ____/____/____	Taxpayer Telephone Number (____)____-____

Declaration of Representative(s)

Please consult Missouri Regulation [12 CSR 10-41.030](#) for any questions about who may serve as an attorney(s)-in-fact and what additional documentation may be required.

I declare that I am aware of Regulation [12 CSR 10-41.030](#) and that I am authorized to represent the taxpayers identified above for the tax matters there specified and that I am one of the following:

- | | |
|--|---|
| 1. a member in good standing of the bar; | 5. a fiduciary for the taxpayer; |
| 2. a certified public accountant duly qualified to practice; | 6. an enrolled agent; |
| 3. an officer of the taxpayer organization; | 7. tax preparer, or |
| 4. a full-time employee of the taxpayer; | 8. other authorized representative or agent |

Note: All appointed representatives must sign below. No digital signatures allowed.

Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY) ____/____/____
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	
Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY) ____/____/____
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	
Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY) ____/____/____
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	
Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY) ____/____/____
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	

Form 2827 (Revised 04-2018)

Mail to:

(Business Tax)
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

(Personal Tax)
Taxation Division
P.O. Box 2200
Jefferson City, MO 65105-2200
Phone: (573) 751-3505
Fax: (573) 751-2195
E-mail: income@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 or Other Tobacco Products 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



If this is being submitted in response to an audit, please fax to (573) 522-6922.

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



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