

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			
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"/> Corporate Income 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).			
8. Physical Address	City	State	ZIP Code

9. 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)	

10. 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		

11. Taxable Sales or Purchases Begin Date (MM/DD/YYYY) ____/____/____	
12. Temporary License (Less than 191 days) (MM/DD/YYYY) (Example: fireworks, temporary event, etc.) Begins ____/____/____ Ends ____/____/____	
13. Seasonal Business: If you do not make taxable sales year round, please check the months that you do. <input type="checkbox"/> January <input type="checkbox"/> February <input type="checkbox"/> March <input type="checkbox"/> April <input type="checkbox"/> May <input type="checkbox"/> June <input type="checkbox"/> July <input type="checkbox"/> August <input type="checkbox"/> September <input type="checkbox"/> October <input type="checkbox"/> November <input type="checkbox"/> December	
14. Estimated sales and use tax liability (select one). Your selection will determine your return filing frequency. <input type="checkbox"/> Monthly (Over \$500 a month) <input type="checkbox"/> Quarterly (\$500 or less a month) <input type="checkbox"/> Annual (Less than \$200 a quarter)	



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15. 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 () -

16. 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.

17. Is this business located inside the city limits of any city or municipality in Missouri?

To verify go to missouri.ttr.services/.

☐ No ☐ Yes — Specify the city: _____

18. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.

☐ No ☐ Yes — Specify the district name(s): _____

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

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

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

☐ Alcoholic Beverages ☐ Alternative Nicotine ☐ Cigarettes or Other Tobacco Products ☐ Domestic Utilities
☐ 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 dor.mo.gov/taxation/business/tax-types/sales-use/holidays/
☐ Post-Secondary Educational Textbooks ☐ Telecommunication Services ☐ Prepaid Wireless Emergency Telecommunications

20a. Do you make retail sales of the following items that are subject to additional fees? Select all that apply.

☐ Lead-Acid Batteries ☐ New Tires ☐ Prepaid Wireless 911 (Service Charge) ☐ 911 Enabled Communications Service (Subscriber Fee)

21. Do you make retail sales of aviation jet fuel to Missouri customers? ☐ Yes ☐ No

If yes, are your sales made at:

☐ A Missouri airport? ☐ A location outside Missouri and the fuel is transported into Missouri?

If yes, is the airport located in Missouri and identified on the National Plan of Integrated Airport Systems (NPIAS)? ☐ Yes ☐ No

If yes, provide a list of applicable locations: _____

22. Do you use, store, or consume aviation jet fuel in Missouri where the seller does not collect tax? ☐ Yes ☐ No

If yes, is the fuel stored, used, or consumed in an airport that is identified on the NPIAS? ☐ Yes ☐ No

If yes, provide a list of applicable locations: _____

23. Do you lease or rent motor vehicles that were purchased sales tax exempt, to Missouri customers? ☐ Yes ☐ No

If you are an out-of-state company, will you lease motor vehicles to a Missouri resident where the lease is entered into outside Missouri and the motor vehicle is delivered outside Missouri? ☐ Yes ☐ No

If you are an out-of-state entity doing business in Missouri, please answer the following questions.

24. Do you have a location or job site in Missouri? ☐ Yes ☐ No
 If yes, attach a list of your locations including address, city, state, zip code and indicate if the location is inside or outside the city limits. _____

24a. Are you a Marketplace Facilitator that facilitates retail sales of tangible personal property or taxable services? ☐ Yes ☐ No

If yes, do you make sales statewide requiring registration of all applicable taxing jurisdictions? ☐ Yes ☐ No

25. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list where they live and indicate if they are inside or outside the city limits..... ☐ Yes ☐ No

26. Do your representatives who reside in Missouri:

A. Approve customer orders? ☐ Yes ☐ No

B. Make on the spot sales? ☐ Yes ☐ No

C. Maintain an inventory? ☐ Yes ☐ No

D. Deliver merchandise to the customer? ☐ Yes ☐ No

27. Do you have non-resident representatives, agents, or temporary employees coming into Missouri on a regular basis? ☐ Yes ☐ No

If yes, define the activities performed while in Missouri. _____

28. Do you have real or tangible personal property in Missouri? ☐ Yes ☐ No

If yes, please describe: _____



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

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

31. 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

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

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

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)

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

35. 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

Withholding Tax Courtesy Mailing Address (a copy of all withholding tax delinquent notices will be mailed to this address)

36. Business Name (DBA name)

Street, Route or P.O. Box

City

County

State

ZIP Code

Business Telephone Number

(____) _____ - _____

Transient Employer

37. Are you a transient employer? ☐ Yes ☐ No

An employer not domiciled in Missouri and temporarily transacting business in Missouri for less than 24 consecutive months is defined as a transient employer.

(Example: contractor, temporary staffing agency, etc.). For additional information, contact the Department at transientemployer@dor.mo.gov or call (573) 751-0459. If you have indicated that you are a transient employer, you must complete the entire Employer Withholding Tax Section above.

A transient employer must submit the following with this application:

• A completed insurance certification slip indicating Missouri as a covered state for worker's compensation

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

• Your Missouri Certificate of Authority Number issued by the corporate division of the Missouri Secretary of State's Office

• A Transient Employer Bond not less than \$5,000

Missouri Employment Security Account Number

____ | ____ | ____ | ____ | ____ | ____ | ____

Calculate your 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/?formName=&category=13&year=99 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)

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 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



Visit dor.mo.gov/register-business/ for additional information.

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

Phone: (573) 751-5860

Fax: (573) 522-1722

E-mail: businesstaxregister@dor.mo.gov

