

# Missouri Tax Registration Application

You can also complete your registration online by visiting our website at

<https://dors.mo.gov/tax/coreg/index.jsp>

For sales, use and withholding tax facts, sales tax rates, and FAQs,  
visit our website at <http://dor.mo.gov/business/>.

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## Checklist for Completing Application

- ✎ Social security number, address, and birthdate of each owner, officer, partner, or member.
- ✎ Physical address and mailing address for your business.
- ✎ Federal Employer Identification Number (FEIN) for your business. Visit [www.irs.gov](http://www.irs.gov) or call 1-800-829-4933
- ✎ Sales or use tax—You will need to know your estimated monthly sales, so we can determine your filing frequency and the amount of the bond you need to file.
- ✎ Withholding tax—You will need to know your estimated monthly wages paid, so we can determine your withholding filing frequency.
- ✎ Corporation or limited liability company—You should have your charter number or certificate of authority number from the Missouri Secretary of State. (Most corporations and limited liability companies are required to obtain a charter number or certificate of authority number to operate in Missouri.)
- ✎ If the business has a previous owner, you will need to know the previous owner's name and address. If possible, please provide the previous owner's tax identification number and the purchase price.
- ✎ Power of Attorney ([Form 2827](#)) —If you would like to allow someone other than the listed owner(s) to sign the application or handle tax matters with the Department of Revenue (Department), a Power of Attorney (Form 2827) must be completed and signed by the appointee and a listed owner or member or officer and submitted to the Department with this application. (Visit our website at <http://dor.mo.gov/forms/> to obtain Power of Attorney (Form 2827).

Mail the application and bond to: Missouri Department of Revenue, P.O. Box 357, Jefferson City, MO 65105-0357 or call (573) 751-5860 for assistance (TTY (800) 735-2966).

If you have questions relating to specific tax types, please refer to the following e-mail address:

Corporate Income Tax .....	<a href="mailto:corporate@dor.mo.gov">corporate@dor.mo.gov</a>
Sales or Use Tax .....	<a href="mailto:salesuse@dor.mo.gov">salesuse@dor.mo.gov</a>
Withholding Tax .....	<a href="mailto:withholding@dor.mo.gov">withholding@dor.mo.gov</a>
Business Tax Registration .....	<a href="mailto:businesstaxregister@dor.mo.gov">businesstaxregister@dor.mo.gov</a>



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# Business Buyer Beware

Whose unpaid taxes will you be paying?

Find out the facts!!!

You may be liable as a successor!

- Every person purchasing a business or stock of goods immediately shall notify the Director of Revenue of the business name, owner's name, date of purchase, and type of business or stock of goods.
- All successors or purchasers shall withhold a sufficient amount of the purchase money to cover taxes, interest, or penalties due and unpaid by all former owners or predecessors, whether immediate or not, until the former owners or predecessors produce a receipt from the Director of Revenue showing that they have been paid or a certificate stating that no taxes are due; otherwise, the successor or purchaser shall become personally liable for the unpaid tax, penalty, and interest accrued.

Example: Mr. Smith purchases a business from Mr. Jones for \$50,000. He acquires all the inventory. He does not ask Mr. Jones for a Certificate of No Tax Due. Mr. Smith comes in to apply for a Missouri Tax I.D. Number and receives it. However, because Mr. Smith did not obtain a Certificate of No Tax Due from Mr. Jones, after receiving his license for the business he finds Mr. Jones has sales tax delinquencies totaling \$20,000, which he must pay because he is now successor. Mr. Smith is now paying two people for the business — Mr. Jones and the Department.

- All purchasers have a duty to discover whether taxes are due and unpaid by any former owner or predecessors, whether immediate or not, and a lack of knowledge about successorship will not relieve a purchaser from successor tax liability. Reliance on an affidavit pursuant to Missouri's Bulk Transfer Act stating there were no creditors of the business will not relieve a purchaser from successor tax liability.

Some questions you may want to ask yourself when purchasing a business:

- 1) Are you purchasing the building (real estate)?
- 2) Are you purchasing the inventory?
- 3) Are you purchasing the equipment?
- 4) Are you purchasing the fixtures?

If you answer "yes" to any of the above questions, please obtain a Certificate of No Tax Due for sales tax (or a Tax Clearance if the seller had employer withholding tax or other tax types) from the seller before you purchase the business.

If you have any questions concerning successorship, please call (573) 751-2836 or write the Department of Revenue, Business Tax, P.O. Box 3390, Jefferson City, MO 65105-3390.

## Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department of Revenue to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

([Chapters 32 and 143, RSMo](#)). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under [Chapter 173, RSMo](#); and (2) to offset refunds against amounts due to a state agency by a person or entity ([Chapter 143, RSMo](#)). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see [Chapters 135, 143, and 144, RSMo](#).)

You are required to provide your social security number on your tax return. Failure to provide your social security number, or providing a false social security number, may result in criminal action against you.



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## Instructions

Please review the instructions below before completing the application and if you have any questions, contact Business Tax Registration.

2. You may be required to submit a Federal Employer Identification Number (FEIN) to complete your business registration. The FEIN is issued by the Internal Revenue Service (IRS). The FEIN is used to identify taxpayers that are required to file various business tax returns. Employers, corporations, partnerships, limited liability companies, trusts and estates, and other business entities are required to have a FEIN. For more information regarding FEINs or to obtain a number online, please contact the IRS at (800) 829-4933 or visit their website at [www.irs.gov](http://www.irs.gov).
4. Business Name and Physical Location: Enter all information regarding the physical location of your business, including your business name. Do not use a PO Box or Rural Route Number for this address. If you make retail sales, this is the address we will print on your license. If you have more than one location, attach a sheet listing the additional locations.
5. If sales will be made from various temporary locations, (for example, craft shows), provide the list of these locations. If you do not know where your next location will be, a general location will be used for registration purposes. As soon as you know the location where your sales will take place, please notify the Department at [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@dor.mo.gov) or call (573) 751-5860.
- 6-7. City Limits or District(s): Determine whether you are inside a city's limits or a district(s). If you are registering for sales tax, this will ensure we register you to collect and remit the correct tax rate.
9. Food Tax: Food or food products for home consumption. <http://dor.mo.gov/business/sales/foodtax.php>.
  - ☐ [Section 144.049, RSMo](#), exempts certain back-to-school purchases, such as clothing, school supplies, computers, and other items as defined by the statute, during a period from 12:01 a.m. the first Friday in August and ending at midnight on the Sunday following.
  - ☐ Beginning in calendar year 2009, [Section 144.526, RSMo](#), exempts up to \$1,500 for certain Energy Star certified appliance purchases, such as furnaces, clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, refrigerators and freezers and other items as defined by the statute, during a period from 12:01 a.m. on April 19th and ending at midnight on April 25th.
  - ☐ A fifty cent (.50) tire fee applies to the retail sale of all new tires designed for use on trailers and self-propelled vehicles not operated exclusively on tracks. A fifty cent (.50) battery fee applies to the retail sale of batteries that contain lead and sulfuric acid with a nominal voltage of at least six volts and are intended for use in motor vehicles and watercraft.
  - ☐ [Section 144.054.2](#) exempts from state sales tax, state use tax and local use taxes (local sales taxes still apply) electricity, gas, whether natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery, equipment, and materials used or consumed in the manufacturing, processing, compounding, mining, or production of any product; used or consumed in processing recovered materials; or used or consumed in research and development related to manufacturing.
12. Motor Vehicle Leasing Sales Tax: Indicate whether or not your company will lease motor vehicles that were purchased tax exempt because the exemption for motor vehicles purchased for leasing was claimed. Your company will be responsible for charging the retail sales rate of tax where the lessee is located. (This includes leases that are completed between a Missouri dealer, as your agent, and a Missouri customer, even if your out of state company is carrying the lease).

Motor Vehicle Leases from Out of State: Indicate if your company is an out of state company that leases motor vehicles to a Missouri resident where the lease is entered into outside Missouri and the motor vehicle is delivered to the lessee outside Missouri. Your company will be responsible for charging the highway sales tax rate where the lessee is located. You will need to provide a list of the lessee's locations in Missouri.
- 13-17. Out-of-State Businesses: Only out-of-state businesses need to complete this section. It helps us determine whether you should report sales tax, use tax, or withholding tax.
18. Ownership Type: Check the appropriate ownership type for your business. Be sure to include your charter number, certificate of authority number, limited partnership number, limited liability partnership number, or limited liability number issued by the Secretary of State. If you are a non-Missouri corporation, include the state of incorporation and date issued.
20. Previous Owner: If a business was previously operated at this location or you purchased any portion of the business from a previous owner, You must complete this section. Protect yourself by obtaining a copy of a "No Tax Due" statement from the previous owner of the business. The Department only issues this statement if requested by the previous owner and all sales or use taxes are paid in full. See page ii for Business Buyer Beware.
21. Business Mailing Address: The Department mails reporting forms as well as confidential and non-confidential correspondence to the business address listed on #4. If you want us to direct your mail to an address other than the business address for any of your taxes, enter that address here and check the appropriate boxes. If this address is for a different company, please indicate that company's name.
23. Officers, Partners, and Members: Identify all officers, partners, and members of your business who are responsible for the collection and remittance of tax. If you are a sole owner and you completed the "Owner Information" on #19, you do not have to complete this section. If the business is a partnership or limited liability partnership, enter all partners. If it is a limited partnership, include only the general partners. If the business is owned by another corporation or LLC, please include that entity in the list of officers or members including the FEIN of that corporation or LLC. Complete all information for each officer, partner, and member, including social security number and date of birth. Your registration will not be complete unless we receive all requested information. Attach a list of officers, partners, and members if you cannot fit them all on this page.



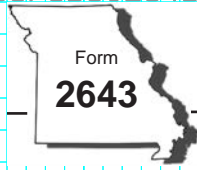
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- 24-29. **Sales or Use Tax:** Complete this section if you are going to make retail sales subject to sales, vendor's use, or consumer's use tax. **Consumer's Use Tax:** Unlike sales tax, which requires a sale at retail in Missouri, use tax is imposed directly upon the person who stores, uses, or consumes tangible personal property in Missouri. Use tax does not apply if the purchase is from a Missouri retailer and subject to Missouri sales tax. A seller not engaged in business is not required to collect Missouri tax but the purchaser in these instances is responsible for remitting use tax to Missouri. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year.
- Vendor's Use Tax:** If an out-of-state vendor makes sales of goods to a final consumer located in Missouri and the vendor has sufficient nexus with Missouri, the vendor is required to collect and remit Missouri vendor's use tax. The vendor is required to obtain a Missouri Use Tax License and post a bond.
24. **Retail Sales Tax License** cannot be issued without a taxable begin date. If you are a seasonal business, check the months in which you will make sales. We will only require you to file a return in the months you check.
27. **Filing Frequency:** Your filing frequency is determined by the amount of state sales tax due. Multiply your anticipated monthly taxable sales by 4 percent to arrive at your estimated monthly liability.
- 28-29. **Bond:** Missouri law requires a bond for all new businesses making retail sales. Use this formula to determine your bond and indicate the type of bond you are submitting. If you compute the bond at less than \$500, submit the minimum \$25 bond (\$500 minimum bond if you sell liquor). Attach the appropriate bond form to your registration based on the type of bond checked.
- Visit <https://dors.mo.gov/tax/strojis/index.jsp> to obtain your tax rate.
- 30-32. **Corporate Income or Franchise Tax:** Businesses taxed as a corporation by the Internal Revenue Service must complete this section.
- 33-36. **Withholding Tax:** The withholding tax filing frequency is based upon the amount of withholding tax you will be remitting to the Department. If you will be remitting over \$9,000 in withholding tax per month, you are required to pay quarter-monthly (weekly). Your payment(s) should be sent to the Department electronically. Currently, there are two methods available for electronic filing and payment:
- 1.) ACH credit through the Department's TXP bank project; and
  - 2.) Internet filing through the Department's vendor, Collector Solutions.
- For information on electronic filing through ACH credit, visit <http://dor.mo.gov/business/electronic.php>, send an e-mail to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov), or call (573) 751-3900. For information on electronic filing through the Internet, visit <http://dor.mo.gov/business/payonline.php>.
37. **Courtesy Mailing Address:** We will mail certain duplicate withholding notices to an address other than your mailing address (for example, owner address).
38. **Transient Employer:** If defined as a transient employer pursuant to Title XVIII, [Chapter 285.230, RSMo](#), please calculate the amount of your bond. If you are unsure if you qualify as a transient employer or require transient employer bond forms, please contact the Taxation Division, P.O. Box 357, Jefferson City, MO 65105-0357 or call (573) 751-0459 (TTY (800) 735-2966).
- Signature:** An owner, officer, partner, member or responsible party must sign the application and be listed as an owner. If a power of attorney signs the application, you must include a Power of Attorney ([Form 2827](#)) signed by an owner listed on the application.
- Confidentiality:** To ensure your tax records are protected and confidential, the Department will not release tax information to anyone who is not listed in our records as an owner, partner, member, or officer for your business. If your partners, members, or officers change, you must update your registration with the Department by completing Registration and Exemption Change Request ([Form 126](#)), before we can release tax information to those new partners, members, or officers. If you would like the Department to release tax information to an accountant, tax preparer, or another individual who is not listed on your account, please complete a Power of Attorney Form. (Visit our website at <http://dor.mo.gov/forms/> to obtain Power of Attorney ([Form 2827](#))).





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Form  
**2643**  
**Missouri Department of Revenue**  
**Missouri Tax Registration Application**

Department Use Only  
(MM/DD/YY)

Missouri Tax I.D.  
Number  
(Optional)

Federal Employer  
I.D. Number

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

Reason for Application

Reason for Applying

3. Select all tax types for which you are applying:  
Sales from a Missouri business location  
☐ Retail Sales\*  
☐ Temporary Retail Sales\* (Less than 191 days)  
☐ Retail Liquor or Alcohol Sales\*\*  
Sales or Purchases from an out-of-state location  
☐ Vendor's Use\*  
☐ Consumer's Use (Missouri purchases where tax is not collected.)  
\*Bond Required      \*\*Minimum Bond of \$500 Required  
Missouri Employer Withholding Tax  
☐ Regular Withholding  
☐ Domestic or Household Employee  
☐ Transient Employer\*  
Corporate Tax  
☐ Corporate Income  
☐ Corporate Franchise  
☐ 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:

Business Name and Physical Location

4. 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  
(      )      -        
5. 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.  
6. Is this business located inside the city limits of any city or municipality in Missouri? To verify go to <https://dors.mo.gov/tax/strgis/index.jsp>  
☐ No    ☐ Yes — Specify the city:   
7. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.  
☐ No    ☐ Yes — Specify the district name(s):   
8. Describe the business activity, stating the major products sold and services provided.   
  
☐ Retail      %    ☐ Wholesale      %    ☐ Service      %    ☐ Manufacturer    ☐ Contractor    ☐ Other      %

Business Activity

9. 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 <http://dor.mo.gov/business/sales/taxholiday/>    ☐ Lead-Acid Batteries  
☐ New Tires    ☐ Post-Secondary Educational Textbooks    ☐ Telecommunication Services  
☐ Qualifying Utilities or Items Used or Consumed in Manufacturing or Mining, Research and Development, or Processing Recovered Materials.  
10. 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.   
11. 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:   
12. 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

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## Out-of-State Company

## Ownership Type

## Owner Information

### Previous Owner Information



29. Type of bond (no personal or company checks) Visit <http://dor.mo.gov/forms/index.php?category=13> to access bond forms.

☐ Cash Bond (Form 332)    ☐ Certificate of Deposit (Form 4172)    ☐ Irrevocable Letter of Credit (Form 2879)    ☐ Surety Bond (Form 331)



## Employer Withholding Tax

## Signature







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