'8901|2345678901|2345678901|2345678901|2345678901|2345678901 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/. What's Inside . Checklist for Completing Application Social security number, address, and birthdate of each owner, officer, partner, or member. 24 25 26 Physical address and mailing address for your business. Federal Employer Identification Number (FEIN) for your business. Visit 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.................................corporate@dor.mo.gov Sales or Use Tax..... salesuse@dor.mo.gov Withholding Tax..... withholding@dor.mo.gov Business Tax Registration..... businesstaxregister@dor.mo.gov Form 2643 (Revised 02-2015)



- 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.



23456789012345678901234567890123456789012345678901234567890123456789012345678901 Instructions 04 05 06 Please review the instructions below before completing the application and if you have any questions, 07 contact Business Tax Registration. 08 09 You may be required to submit a Federal Employer Identification Number (FEIN) to complete your business registration. The FEIN is issued 10 by the Internal Revenue Service (IRS). The FEIN is used to identify taxpayers that are required to file various business tax returns. Employers, 11 corporations, partnerships, limited liability companies, trusts and estates, and other business entities are required to have a FEIN. For more 12 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. 13 Business Name and Physical Location: Enter all information regarding the physical location of your business, including your business name. 14 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 15 have more than one location, attach a sheet listing the additional locations. 16 If sales will be made from various temporary locations, (for example, craft shows), provide the list of these locations. If you do not know 17 where your next location will be, a general location will be used for registration purposes. As soon as you know the location where your 18 sales will take place, please notify the Department at businesstaxregister@dor.mo.gov or call (573) 751-5860. 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 19 20 we register you to collect and remit the correct tax rate. 21 Food Tax: Food or food products for home consumption. http://dor.mo.gov/business 22 23 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. 24 25 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, 26 refrigerators and freezers and other items as defined by the statue, during a period from 12:01 a.m. on April 19th and ending at midnight 27 on April 25th. 28 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 29 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 30 voltage of at least six volts and are intended for use in motor vehicles and watercraft. 31 Section 144.054.2 exempts from state sales tax, state use tax and local use taxes (local sales taxes still apply) electricity, gas, whether 32 natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery, equipment, and materials used or consumed in the 33 manufacturing, processing, compounding, mining, or production of any product; used or consumed in processing recovered materials; 34 or used or consumed in research and development related to manufacturing. 35 Motor Vehicle Leasing Sales Tax: Indicate whether or not your company will lease motor vehicles that were purchased tax exempt 36 because the exemption for motor vehicles purchased for leasing was claimed. Your company will be responsible for charging the 37 retail sales rate of tax where the lessee is located. (This includes leases that are completed between a Missouri dealer, as your agent, and 38 a Missouri customer, even if your out of state company is carrying the lease). 39 Motor Vehicle Leases from Out of State: Indicate if your company is an out of state company that leases motor vehicles to a Missouri 40 resident where the lease is entered into outside Missouri and the motor vehicle is delivered to the lessee outside Missouri. Your company 41 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 42 43 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. 44 45 Ownership Type: Check the appropriate ownership type for your business. Be sure to include your charter number, certificate of 46 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. 47 48 20. Previous Owner: If a business was previously operated at this location or you purchased any portion of the business from a previous owner, 49 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 40 ii for Business Buyer Beware. 51 52 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 53 address here and check the appropriate boxes. If this address is for a different company, please indicate that companies name 54 Officers, Partners, and Members: Identify all officers, partners, and members of your business who are responsible for the collection and 55 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 56 business is a partnership or limited liability partnership, enter all partners. If it is a limited partnership, include only the general partners. 57 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 58 corporation or LLC. Complete all information for each officer, partner, and member, including social security number and date of birth. Your 59 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. 50 61 62 64 65

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Ø5	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,
0 6		uses, or consumes tangible personal property in Missouri. Use tax does not apply if the purchase is from a Missouri retailer and
07		subject to Missouri sales tax. A seller not engaged in business is not required to collect Missouri tax but the purchaser in these
08		instances is responsible for remitting use tax to Missouri. If an out-of-state seller does not collect use tax from the purchaser, the
09		purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases
10		subject to use tax exceed \$2,000 in a calendar year.
11		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
12		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.
13		
14	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
15		will make sales. We will only require you to file a return in the months you check.
16	27.	Filing Frequency: Your filing frequency is determined by the amount of state sales tax due. Multiply your anticipated monthly taxable sales
17		by 4 percent to arrive at your estimated monthly liability.
18	20 20	
19	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.
20	+++	▎ ▘▎▘▘
21	+++	Visit https://dors.mo.gov/tax/strgis/index.jsp to obrain your tax rate.
22	30-32.	Corporate Income or Franchise Tax: Businesses taxed as a corporation by the Internal Revenue Service must complete this section.
22 23		
24	33-36.	Withholding Tax: The withholding tax filing frequency is based upon the amount of withholding tax you will be remitting to the Department.
25		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
26	++++	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
27		2.) Internet filing through the Department's vendor, Collector Solutions.
28		
29		For information on electronic filing through ACH credit, visit http://dor.mo.gov/business/electronic.php , send an e-mail to electronic.php , send an e-mail to
30		or call (573) 751-3900. For information on electronic filing through the Internet, visit http://dor.mo.gov/business/payonline.php.
31	37.	Courtesy Mailing Address: We will mail certain duplicate withholding notices to an address other than your mailing address (for example,
32		owner address).
33	00	
	38.	Transient Employer: If defined as a transient employer pursuant to Title XVIII, Chapter 285,230, RSMo, please calculate the amount of your
34		bond. If you are unsure if you qualify as a transient employer or require transient employer bond forms, please contact the Taxation Division,
35		P.O. Box 357, Jefferson City, MO 65105-0357 or call (573) 751-0459 (TTY (800) 735-2966).
36		Signature: An owner, officer, partner, member or responsible party must sign the application and be listed as an owner. If a power of attorney
37		signs the application, you must include a Power of Attorney (Form 2827) signed by an owner listed on the application.
38		Confidentiality: To ensure your tax records are protected and confidential, the Department will not release tax information to anyone who is
39		not listed in our records as an owner, partner, member, or officer for your business. If your partners, members, or officers change, you must
40		update your registration with the Department by completing Registration and Exemption Change Request (Form 126), before we can release
41		tax information to those new partners, members, or officers. If you would like the Department to release tax information to an accountant,
41		tax preparer, or another individual who is not listed on your account, please complete a Power of Attorney Form. (Visit our website at
42		http://dor.mo.gov/forms/ to obtain Power of Attorney (Form 2827).
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05	_ \	Form Missouri Department of Revenue (MM/DD/YY)	
06		2643 Missouri Tax Registration Application	
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10	Miss	Missouri Tax I.D.	
11		Number Federal Employer	
12	(Opt	Optional) I.D. Number	
		Answer all questions completely. Incomplete and unsigned applications will de	elay processing.
13	-	3. Select all tax types for which you are applying:	New MO Registration
14		Sales from a Missouri business location Missouri Employer Withholding Tax	
15	ou		Purchase of Existing Business
16	ati	Regular Withholding	Reinstating Old Business
17	_ je	Temporary Retail Sales* (Less than 191 days) Domestic or Household Employee	Converted (must have converted
18	Application	Retail Sales* Regular Withholding Regul	through the Missouri Secretary of
19			State's office)
20	Reason for	Sales or Purchases from an out-of-state location	Gourt Appointed Receiver
21	SOI	Ög	
22	ea	Consumer's Use (Missouri purchases Corporate Franchise	U Other:
23	œ	where tax is not collected.)	
24		*Bond Required **Minimum Bond of \$500 Required	
25			
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38		4. Business Name (DBA name: attach list if necessary for additional locations)	
27	<u>_</u>	ç III	
20	i t io	Street, Highway (Do not use P.O. Box Number or Rural Route Number)	
20	Physical Location		
20	Ě	County State Zip Code Busine	ss Telephone Number
24	<u>8</u>	<u>.8</u>	
31	- sk	5. Will sales be made at various temporary locations in Missouri?	
32			ration, a general location will be used
55	and		
34	<u>ө</u>	6. Is this business located inside the city limits of any city or municipality in Missouri? To verify go to http	is://dors.mo.gov/tax/strgis/index.jsp
35	Name	No No Yes — Specify the city:	
36	Z	7. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or trans	portation development.
37	Business	No Yes — Specify the district name(s):	
38	sin	8. Describe the business activity, stating the major products sold and services provided.	
39	Bu		
40		Retail % Wholesale % Service % Manufacturer Contr	
41		Retail%	ractor Other
42			
43		9. Do you make retail sales of the following items? Select all that apply.	
44		Alcoholic Beverages Alternative Nicotine Cigarettes or Other Tobacco Products	Domestic Utilities
45		E-Cigarettes or Vapor Products Food Subject to Reduced State Food Tax Rate Items Qualifyi	ng for Show Me Green Sales Tax Holiday
46		Items Qualifying for Back-To-School Sales Tax Holiday http://dor.mo.gov/business/sales/taxho	liday/
47		New Tires Post-Secondary Educational Textbooks Telecommunication Services	
48			
ца	Ϊŧ	Qualifying Utilities or Items Used or Consumed in Manufacturing or Mining, Research and Developm	ent, or Processing Recovered Materials.
ΠО	÷;	10. Do you make retail sales of aviation jet fuel to Missouri customers?	Yes No
49 40 51 52 53 54 55 56 57 58 59 50 61	Business Activity	If yes, are your sales made at:	
E3	SS	A Missouri airport? A location outside Missouri and the fuel is transported into Missouri?	
<u> </u>	ine	If yes, is the airport located in Missouri and identified on the National Plan of Integrated Airport System	ns (NPIAS)? Yes No
	sns	If yes, provide a list of applicable locations.	
24	ш		
		11. Do you use, store, or consume aviation jet fuel in Missouri where the seller does not collect tax?	Yes No
26		If yes, is the fuel stored, used, or consumed in an airport that is identified on the NPIAS?	Yes No
2/		If yes, provide a list of applicable locations:	
28		12. Do you lease or rent motor vehicles that were purchased sales tax exempt, to Missouri customers?	TYes TNo
59		If you are an out-of-state company, will you lease motor vehicles to a Missouri resident where the lease	
50		outside Missouri and the motor vehicle is delivered outside Missouri?	Yes No
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04 05	Ë	30. Is this corpo	oration registe	ered with th	ne Intern	ial Reven	ue Serv	ice as a	a 🔟	Regular	or Close	Corporatio	on US	ub Chapte	r S Corpo	ration	
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06 07	Corporate Income Tax	31. Corporation	Tax Begin D	ate in Miss	souri (MI	M/DD/YY	YY)		Corpo	ration T	axable Ye	ar End (M	M/DD)				
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Ø9	<u>ē</u>	32. Will the corp	ooration be re	equired to r	nake qu	arterly es	imated	Missou	ri incom	ne tax pa	yments?	If the Miss	souri estin	nated			
40	ō	tay is eypos	ted to be at I	00ct \$250	or 6 259	% of the N	diccouri	tavabla	incom	chock	the "Vee"	boy			Yes	No No	
10	O	tax is expec	ted to be at i	σασι ψ250,	01 0.23	70 OI LITE IV	iissouii	laxable	HICOHII	e, crieck	116 163	DOX				וועם	
11																	
12		33. Missouri Wi	thholding Be	gin Date (N	/M/DD/Y	/YYY)			How	many of	your emp	loyees wil	l work in l	Missouri?			
13		,	/														
14		34. Estimated e	mployerwith	halding to	(liobility)	(coloct o	00) V0	ur oolo	otion wi	II dotorm	ino vour r	oturn filing	frogues	21/			
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15			nonthly gross					< 6% =									
16		Annually	/ (less than \$2	20 withhold	ing tax p	er quarte	r)		J Montl	nly (\$5 0 0	to \$9,000) withholdir	ng tax per	month)			
17		Quarter	y (\$20 withho	lding tax pe	er quarte	r to \$500	ner mon	th)	1 Quart	er-Month	nly (weekly	() (over \$9	000 withh	olding tax	ner month	· required	
18		Gallon	y (uzo withilo	iding tax pe	n quarto	ι το φοσο		4.7		y electro		η (σνοι φυ,	JOO WILLING	loiding tax	per mona	, roquirou	
19		35. Does a pare	nt company fi	le withhold	ing tax re	eports and	l receive	full cor	npensa	tion for ti	mely filed	returns?			Yes	. □ No	
20		36. If you do not				book the r		h of you	do nov								
21																	
21 22		January January	February	March	l Apı	ril 💹 Ma	y 📙 Ju	ine 📙	July _	J Augus	t 💹 Sept	tember 🔛	October	Nover	nber 💹	December	
22		Withholding Tax	Courtesy M	ailing Addr	ess (a c	opy of all	withholo	ding tax	deling	ent noti	ces will be	mailed to	this addr	ess)			
23 24 25 26 27 28 29 30 31 32 33 34 35				~	000 (4 0	opy of an	Withinfold	alling tax	domig	JOHE HOL	000 11111 00	/ manoa to	tillo addi	000)			
24	Employer Withholding Tax	37. Business Nan	ne (DBA name)													
25	<u> </u>																
25	<u>Ξ</u> ΄	Street, Route or F	P.O. Box						C	ity							
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30	Æ	Transient Emplo	oyer														
24	<u>6</u>	38. Are you a tr	ansient empl	over?											Ye	s No	
31	요	11 1 1 1 1 1 1 1	not domiciled in		d tempora	arily transa	ctina bus	iness in	Missouri	for less th	nan 24 cons	secutive mor	nths is defin	ned as a trai	nsient emp		
32	直		ntractor, tempor										axregister	@dor.mo.go		-,	
33			9. If you have										holding Ta				
34					1			, , , , , , ,		pioto iii		1 []					
25			nployer must s									Miss	ouri Emplo	yment Secu	rity Accour	t Number	
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37			ıri Certificate o	1 .			corpora	ite divisio	on of the	Missouri	Secretary	of State's O	ffice				
38		A Transient	Employer Bond	d not less th	an \$5,000)											
39		Calculate your tra	insient employe	er bond:													
		A. Missouri withho	olding tax	Monthly gro	ss wages				X 6%	=	V 2 200/	**************************************	3 =			(a)	
40		B. Missouri unem	ployment tax /	Average # of	workers		X \$7,0	00 =			_ X 3.38%			/ 4 =		(b)	
41		(a)		+ (b)							(a	mount of ho	and - minim	num \$5.000)			
42											\ <u>`</u>		,,,,	ιαπ φο,σσο)			
43		Visit http://dor.m	o.gov/forms/ir	ndex.php?c	ategory=	13 for bon	d forms.										
1111		Type of bond	Cash Bond	(Form 332)) Ce	rtificate of	Deposit	(Form 4	172)	Irrevoc	able Letter	of Credit (F	orm 2879) Suret	tv Bond (F	orm 331)	
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48		is a sole proprietors		vidual listed ir	the Office	er, Partners,	or Membe	ers section	n of this a	pplication.	The signing	party is ackr	nowledging t	that they have	e direct supe	rvision or	
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Bond

Employer

and Transient

and Use Tax

Sales

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64 65 66 Sales and Use Tax: Missouri Statute 144.087, RSMo, requires all applicants for a sales and use tax license and all licensees in default to post a bond in the amount of three times their monthly sales and use tax liability. This amount is estimated in the case of a new business, otherwise based on the past 12 months tax liability of the business in the case of an existing business or previously operated business. The owner's name on the bond form must be in the name of the sole owner, all partners, corporation's name, limited partnership's name, or limited liability company's name. Listed below are the types of bonds that may be posted, the information necessary for correctly filing the bond, and the method for figuring the amount of the bond.

*** Important: If you are making retail sales without a valid Missouri sales tax license, you are in violation of Missouri law. You may be guilty of a misdemeanor and penalized up to \$10,000.

Transient Employer: Missouri Statue 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 misdeameanor and penalized up to \$5,000 and will not be able to perform work in Missouri.

Computing the Amount of Sales and Use Tax Bond

Estimated Monthly Gross Sales X 7.203% (Average Tax Rate) = Monthly Tax

(Note: If you will be using your actual rate(s) visit http://dor.mo.gov/business/sales/rates/ to obtain sales tax rate information.

Monthly Tax X 3 = Amount of Bond (Round to the nearest \$10)

Estimated monthly gross is the amount of sales you estimate your business will make in taxable sales per an average month. If you are a small business, one of the things you should consider in estimating your average monthly gross is your operating expenses; such as: rent, utilities, etc. Your average monthly gross should be higher than your estimated operating expenses. If you compute your sales tax liability to be less than \$500 for 3 months, you must file a minimum bond of \$25. If you compute your sales tax liability to be \$500 or greater for 3 months, you must file a bond equal to that amount.

Example: Mr. X will be opening a new sporting goods store in the city limits of City A which has a tax rate of 7.056 percent. Because the business has no sales he must estimate his average gross sales per month in order to compute the bond. Mr. X estimated his average gross sales to be \$7,000 per month. This is how Mr. X computed his bond: \$7,000 X 7.056% = \$494 \$494 X 3 = \$1,482 Amount of bond = \$1,480

If you are unable to estimate your bond, you may contact the Taxation Division for assistance. The Taxation Division reviews the bond amount to ensure it is sufficient in accordance with the Missouri Statutes. The following items are taken into consideration when determining a sufficient bond amount: previous ownership of business, types of products or services sold, location of business, business hours, operating expenses, etc.

If you need to submit a sales and use tax bond and transient employer bond, they must be on separate bond forms.

5. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.

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.
- It must be on the form provided by the Department.
 The form must bear the effective date.
- 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 original "Assignment of Certificate of Deposit" form provided by the Department which must be completed by the financial institution and notarized.
- 5. The Certificate of Deposit must be endorsed or accompanied by a signed withdrawal slip.
- 6. The actual Certificate of Deposit, original Assignment of Certificate of Deposit, and a copy of the signature card must be forwarded with the registration application.

Filing Additional Bonds

- If the Director of Revenue determines that the bond filed is insufficient to cover the average tax liability of a given taxpayer for three months, he or she may require such taxpayer to adjust the amount of the bond to cover the amount of liability. The following methods may be used for filing an additional bond.
- 1. Filing a cash bond, surety bond, Irrevocable Letter of Credit, or a Certificate of Deposit for the additional amount. Refer to the above requirements for each bond.
- 2. If you have a surety bond already on file with the Department, you may increase this bond to cover the additional bond by contacting your insurance company and request that a rider be issued to increase the bond amount. The rider must be accompanied by a Power of Attorney letter.
- 3. If you have an Irrevocable Letter of Credit already on file with the Department, you may increase your Letter of Credit to cover the additional bond amount by contacting the issuing bank and request that an amendment be issued to increase the bond amount.



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