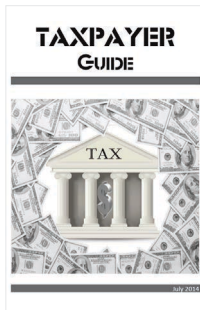




Resources for Businesses and Tax Professionals

New Taxpayer Guide



The Department of Revenue recently created a [Taxpayer Guide](#) that provides basic information about taxes in Missouri. The publication is easy to understand, and we are hopeful this will become a tool used in many school classrooms as part of personal finance classes or taxation classes to help provide a basic understanding of how taxation is a part of our lives.

Executive Order 13-02

Executive Order 13-02 transferred some tax credit compliance functions from the Department of Economic Development to the Department of Revenue. One of the specific duties transferred to the Department of Revenue was the Tax Credit Accountability Act of 2004, which requires the Department to ensure tax credit recipients are complying with their annual reporting requirements.

The Department of Revenue worked with the Information Technology Services Division programmers to develop an online portal for tax credit recipients to file their annual reports electronically. The new application also eliminates the manual processing of the report by the Department. The Department provided tax credit recipients a personal identification number (PIN) in June 2014 so they could access the online system and file their report. As of September 1, 2014, the Department has received and approved 645 annual reports.

No Tax Due Request (Form 5522)

The Department of Revenue has created a new form to give our taxpayers another avenue to obtain a statement of No Tax Due. The [Form 5522](#) can be obtained online and submitted by mail, e-mail or fax to the contact information on the form. Once the form and any required documentation is reviewed by Department staff, a statement of No Tax Due or a letter indicating additional information required will be issued to the taxpayer. The Department also offers taxpayers a quick and easy online option to obtain a statement of No Tax Due on our website at <http://dor.mo.gov/business/sales/notaxdue/>.

[New Non-Expiring Exemption Certificate](#)

Beginning November 1, 2014, all exemption certificates issued by the Department of Revenue will be non-expiring as long as the business practices of the entity remain unchanged. Entities must re-apply for an exemption certificate if their business practices change from what was provided to the Department when approved for the exemption. Existing exemption certificate holders will be mailed permanent replacement certificates by the end of the calendar year.

In 2002, the Department eliminated expiration of exemption certificates and began issuing non-expiring exemptions. In 2007, the Department reinstated a three-year expiration certificates. A recent analysis shows that the number of exemption applications has increased 44 percent since Fiscal Year 2012, with more than 99 percent of all applications approved. The review and approval process cost the state more than \$60,000 in Fiscal Year 2014 and the cost is expected to increase as the number of new applications and renewals increase each year. Based on this data, the Department has concluded that the compliance benefit from requiring renewals cannot justify the use of state and taxpayer resources required.