

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 23—Motor Vehicle**

**12 CSR 10-23.470 Notice of Sale**

*PURPOSE: Section 301.196, RSMo, requires the seller of a motor vehicle, trailer, or all-terrain vehicle to report the sale to the Department of Revenue. This rule establishes the forms motor vehicle sellers must complete for reporting the sale to the department.*

(1) Motor vehicle sellers, other than Missouri licensed dealers, must complete one (1) of the following forms and submit it to the Department of Revenue within thirty (30) days of the sale:

(A) Notice of Sale (Form 5049), required when title does not include the perforated notice of sale;

(B) The Notice of Sale (Form 5049A), this is the perforated portion at the bottom of the Missouri Certificate of Title; or

(C) Bill of Sale (Form 1957), used when applying for a tax credit under section 144.025, RSMo.

*AUTHORITY: sections 301.196, 301.197, and 301.198, RSMo 2016. \* Original rule filed Dec. 19, 2005, effective June 30, 2006. Amended: Filed Nov. 8, 2023, effective May 30, 2024. Amended: Filed Aug. 28, 2025, effective Feb. 28, 2026.*

*\*Original authority: 301.196, RSMo 2004, amended 2007, 2015; 301.197, RSMo 2004; and 301.198, RSMo 2004.*