

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 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



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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

([Chapter 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.

1. Missouri Tax I.D. Number: If you have ever been issued a Missouri Tax I.D. Number by the Missouri Department of Revenue, enter it here. If you do not have one, leave this field blank.
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.
5. 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.
6. 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.
7. 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 companies name.
9. 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.
10. Authorized Representatives: 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. All other persons must obtain a Missouri Power of Attorney (Form 2827). Complete all information for authorized representative(s), including social security number and date of birth. Your registration will not be complete unless we receive all requested information. Attach a list if needed.
- 11-16. 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.
11. 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.
14. 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.
- 15-16. 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. Attach the appropriate bond form to your registration based on the type of bond checked.
Visit <https://dors.mo.gov/tax/strgis/index.jsp> to obtain your tax rate.
17. 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.
18. If sales will be made from various temporary locations, (for example, craft shows), provide the list of these locations. If you do not know



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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 or call (573) 751-5860.

19-20. 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.

22. Retail Sales of Certain Items.

- 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.

25. 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.

26-30. 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.

31-33. Corporate Income or Franchise Tax: Businesses taxed as a corporation by the Internal Revenue Service must complete this section.

34-37. 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 a MyTax Missouri portal account, or business tax guest filing.

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, or call (573) 751-3900. For information on electronic filing through the Internet, visit <https://mytax.mo.gov>.

38. Courtesy Mailing Address: We will mail certain duplicate withholding notices to an address other than your mailing address (for example, owner address).

39. 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).

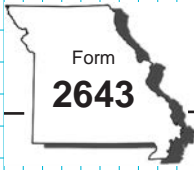
Signature: An owner, officer, partner, member or responsible party must sign the application and be listed as an owner. If a power of attorney signs the application, you must include a Power of Attorney ([Form 2827](#)) signed by an owner listed on the application.

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 or 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.

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

4. Owner Name (Enter Corporation, LLC or Partnership Name, if applicable), Address, E-mail Address, City, State, ZIP Code, County, If an individual is listed as the owner, you must also provide the following: Social Security Number, Date of Birth (MM/DD/YYYY), Telephone Number

5. Ownership Type Sole Proprietor, Partnership, Government, Trust, All ownership types listed below, unless specifically exempted, are required to be registered with the Missouri Secretary of State's Office (register at sos.mo.gov or call (866) 223-6535). Your application will not be complete without providing the charter number issued to you by their office. Limited Partnership - LP Number, Limited Liability Partnership - LLP Number, Limited Liability Company - LLC Number, Taxed as a Disregarded Entity, Partnership, Corporation, Missouri Corporation - Missouri Charter No., Date Incorporated (MM/DD/YYYY), Non-Missouri Corporation - Missouri Charter No., State of Incorporation, Date Registered in Missouri (MM/DD/YYYY)

6. Is there a previous owner or operator for the business? Yes* No *if yes, the following section must be completed. Select any of the following that you purchased from the previous owner: Inventory, Fixtures, Equipment, Real Estate, Other, Name of Previous Owner or Operator, Physical Location of Previous Business, Address of Previous Business, Purchase Price, Missouri Tax Identification Number



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Owner Information

Ownership Type

Previous Owner Information

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Reporting forms and notices will be mailed to this address.

Mailing and Storage 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?

All Tax Types Sales and Use Tax Corporate Income Tax Employer Withholding Tax

Address where you will store your tax records (do not use a P.O. Box for record storage).

Officers, Partners, or Members

8. Physical Address	City	State	ZIP Code
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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)

Representatives

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

Retail Sales, Consumer's or Vendor's Use Tax

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.
 January February March April May June July August September October November December

14. Estimated sales and use tax liability (select one). Your selection will determine your return filing frequency.
 Monthly (over \$500 a month) Quarterly (\$500 or less a month) Annually (less than \$100 a quarter)

15. Compute the amount of bond

Estimated Monthly Taxable Sales	Tax Rate	Monthly Tax Liability	Amount of Bond*
_____	_____	_____	_____
	X	=	X 2 =

Visit <https://dors.mo.gov/tax/strgis/index.jsp> to obtain your tax rate. *If you calculate the amount of bond to be less than \$500, you are only required to submit a \$25 bond. If you calculate your bond to be \$500 or greater, you should submit the amount of bond figured. If the Department determines the bond is insufficient to cover your tax liability, the Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities or if returns are not filed timely and the taxes fully paid (see **12 CSR 10-104.020**). Attach the appropriate bond form to your registration based on the type of bond checked.

Visit <http://dor.mo.gov/faq/business/register.php> to access frequently asked questions.

16. 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)



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Business Name and Physical Location

17. 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
() -

18. 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.

19. 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: _____

20. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.
 No Yes — Specify the district name(s): _____

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

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

Business Activity

22. 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.

23. 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: _____

24. 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: _____

25. 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

Out-of-State Company

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

26. 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. _____

27. 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

28. 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

29. 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. _____

30. Do you have real or tangible personal property in Missouri? Yes No
 If yes, please describe: _____



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 two 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 [Statute 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 misdemeanor 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 2 = 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 2 months, you must file a minimum bond of \$25. If you compute your sales tax liability to be \$500 or greater for 2 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 \times 7.056\% = \494 $\$494 \times 2 = \988 Amount of bond = \$990

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.

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.
3. It must be on the form provided by the Department.
4. The form must bear the effective date.
5. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.
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 two 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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