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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
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.)
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:

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?
Select any of the following that you purchased from the previous owner: Inventory Fixtures Equipment Real Estate
Other
Purchase Price
Name of Previous Owner or Operator
Missouri Tax Identification Number
Physical Location of Previous Business
City
State
ZIP Code
Address of Previous Business
City
State
ZIP Code



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Mailing and Storage Address

Reporting forms and notices will be mailed to this 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? <input type="checkbox"/> All Tax Types <input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Employer Withholding Tax			

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

8. Physical Address	City	State	ZIP Code
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Officers, Partners, or Members

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. <input type="checkbox"/> January <input type="checkbox"/> February <input type="checkbox"/> March <input type="checkbox"/> April <input type="checkbox"/> May <input type="checkbox"/> June <input type="checkbox"/> July <input type="checkbox"/> August <input type="checkbox"/> September <input type="checkbox"/> October <input type="checkbox"/> November <input type="checkbox"/> December					
14. Estimated sales and use tax liability (select one). Your selection will determine your return filing frequency. <input type="checkbox"/> Monthly (Over \$500 a month) <input type="checkbox"/> Quarterly (\$500 or less a month) <input type="checkbox"/> Annual (Less than \$200 a quarter)					



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Business Name and Physical Location

15. 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 (____) _____ - _____

16. 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.

17. Is this business located inside the city limits of any city or municipality in Missouri?  
 To verify go to [missouri.tr.services/](http://missouri.tr.services/).  
 No  Yes — Specify the city: \_\_\_\_\_

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

19. Describe the business activity, stating the major products sold and services provided. \_\_\_\_\_  
 \_\_\_\_\_  
 Retail \_\_\_\_\_%  Wholesale \_\_\_\_\_%  Service \_\_\_\_\_%  Manufacturer  Contractor  Other \_\_\_\_\_

Business Activity

20. 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 [dor.mo.gov/taxation/business/tax-types/sales-use/holidays/](http://dor.mo.gov/taxation/business/tax-types/sales-use/holidays/)  
 Post-Secondary Educational Textbooks  Telecommunication Services  Prepaid Wireless Emergency Telecommunications

20a. Do you make retail sales of the following items that are subject to additional fees? Select all that apply.  
 Lead-Acid Batteries  New Tires  Prepaid Wireless 911 (Service Charge)  911 Enabled Communications Service (Subscriber Fee)

21. 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: \_\_\_\_\_

22. 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: \_\_\_\_\_

23. 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

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

Out-of-State Company

24. 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. \_\_\_\_\_

24a. Are you a Marketplace Facilitator that facilitates retail sales of tangible personal property or taxable services? .....  Yes  No  
 If yes, do you make sales statewide requiring registration of all applicable taxing jurisdictions? .....  Yes  No

25. 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

26. 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

27. 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. \_\_\_\_\_  
 \_\_\_\_\_

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



Corporate Income Tax

29. Is this corporation registered with the Internal Revenue Service as a  Regular or Close Corporation  Sub Chapter S Corporation

30. Corporation Tax Begin Date in Missouri (MM/DD/YYYY) \_\_\_\_\_ Corporation Taxable Year End (MM/DD) \_\_\_\_\_

31. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri estimated tax is expected to be at least \$250, or 4% of the Missouri taxable income, check the "Yes" box .....  Yes  No

Employer Withholding Tax

32. Missouri Withholding Begin Date (MM/DD/YYYY) \_\_\_\_\_ How many of your employees will work in Missouri? \_\_\_\_\_

33. Estimated employer withholding tax liability (select one). Your selection will determine your return filing frequency.  
 Estimated monthly gross wages \_\_\_\_\_ X 4.95% = \_\_\_\_\_  
 Annually (less than \$100 withholding tax per quarter)  Monthly (\$500 to \$9,000 withholding tax per month)  
 Quarterly (\$100 withholding tax per quarter to \$499 per month)  Quarter-Monthly (weekly) (over \$9,000 withholding tax per month; required to pay electronically)

34. Does a parent company file withholding tax reports and receive full compensation for timely filed returns? .....  Yes  No

35. If you do not pay wages year round, please check the months that you do pay wages.  
 January  February  March  April  May  June  July  August  September  October  November  December

Withholding Tax Courtesy Mailing Address (a copy of all withholding tax delinquent notices will be mailed to this address)

36. Business Name (DBA name) \_\_\_\_\_

Street, Route or P.O. Box		City	
County	State	ZIP Code	Business Telephone Number (____) _____ - _____

Transient Employer

37. Are you a transient employer? .....  Yes  No  
 An employer not domiciled in Missouri and temporarily transacting business in Missouri for less than 24 consecutive months is defined as a transient employer. (Example: contractor, temporary staffing agency, etc.). For additional information, contact the Department at [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov) or call (573) 751-0459. If you have indicated that you are a transient employer, you must complete the entire Employer Withholding Tax Section above.

A transient employer must submit the following with this application:

- A completed insurance certification slip indicating Missouri as a covered state for worker's compensation
- Missouri Employment Security Account number, if hiring a Missouri resident: (first seven digits required)
- Your Missouri Certificate of Authority Number issued by the corporate division of the Missouri Secretary of State's Office
- A Transient Employer Bond not less than \$5,000

Calculate your transient employer bond:

A. Missouri withholding tax Monthly gross wages \_\_\_\_\_ X 4.95% = \_\_\_\_\_ X 3 = \_\_\_\_\_ (a)

B. Missouri unemployment tax Average # of workers \_\_\_\_\_ X \$7,000 = \_\_\_\_\_ X 3.38% \_\_\_\_\_ / 4 = \_\_\_\_\_ (b)

(a) \_\_\_\_\_ + (b) \_\_\_\_\_ = \_\_\_\_\_ (amount of bond - minimum \$5,000)

Visit [dor.mo.gov/forms/?formName=&category=13&year=99](http://dor.mo.gov/forms/?formName=&category=13&year=99) for bond forms.

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

Missouri Employment Security Account Number
_____

Signature

Comments: \_\_\_\_\_

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. This application must be signed by the owner, if the business is a sole proprietorship, or by an individual listed in the Officer, Partners, or Members section of this application. The signing party is acknowledging that they have direct supervision or control over tax matters.

Signature	Title	Date (MM/DD/YYYY) ____/____/____
Typed or Printed Name	E-mail Address	

Confidentiality of Tax Records

[Missouri Statute 32.057, RSMo](#), states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply the Department with a power of attorney to grant the authority to release confidential information to them. Visit [dor.mo.gov/forms](http://dor.mo.gov/forms) to obtain a Power of Attorney ([Form 2827](#)).

Mail to: Taxation Division  
 P.O. Box 357  
 Jefferson City, MO 65105-0357

Phone: (573) 751-5860  
 Fax: (573) 522-1722  
 E-mail: [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)



Visit [dor.mo.gov/register-business/](http://dor.mo.gov/register-business/) for additional information.

**Ever served on active duty in the United States Armed Forces?**  
 If yes, visit [dor.mo.gov/military/](http://dor.mo.gov/military/) to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

