



Missouri Department of Revenue
Missouri Tax Registration Application

Department Use Only
(MM/DD/YY)

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Missouri Tax I.D.
Number
(Optional)

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Federal Employer
I.D. Number

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Answer all questions completely. Incomplete and unsigned applications will delay processing.

Reason for Application

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**

Missouri Employer Withholding Tax

- ☐ Regular Withholding
☐ Domestic or Household Employee
☐ Transient Employer*

Sales or Purchases from an out-of-state location

- ☐ Vendor's Use*
☐ Consumer's Use (Missouri purchases where tax is not collected.)

Corporate Tax

- ☐ Corporate Income
☐ Corporate Franchise

*Bond Required

**Minimum Bond of \$500 Required

Reason for Applying

- ☐ 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:

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Business Name and Physical Location

4. 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

() -

5. 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.

6. 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: _____

7. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.

- ☐ No ☐ Yes — Specify the district name(s): _____

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

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

Business Activity

9. 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.

10. 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: _____

11. 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: _____

12. 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



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If you are an out-of-state entity doing business in Missouri, please answer the following questions. Otherwise, skip to Line 18.

Out-of-State Company

13. 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. _____

14. 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

15. 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

16. 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. _____

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

Ownership Type

18. 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 _____ ☐ Not Required to register with Missouri Secretary of State

☐ Limited Liability Partnership - LLP Number _____

☐ Limited Liability Company - LLC Number _____ ☐ Other

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) ____/____/____

Owner Information

19. 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 (____) ____-____
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Previous Owner Information

20. 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		Purchase Price	
Physical Location of Previous Business		Missouri Tax Identification Number	
Address of Previous Business	City	State	Zip Code
Address of Previous Business	City	State	Zip Code



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Reporting forms and notices will be mailed to this address.

21. 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).			
22. Physical Address	City	State	Zip Code

23. 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)
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)

24. Taxable Sales or Purchases Begin Date (MM/DD/YYYY)	____/____/____
25. Temporary License (Less than 191 days) (MM/DD/YYYY) (Example: fireworks, temporary event, etc.)	Begins ____/____/____ Ends ____/____/____
26. 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	
27. 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"/> Annually (less than \$100 a quarter)	
28. Compute the amount of bond Estimated Monthly Taxable Sales Tax Rate Monthly Tax Liability Amount of Bond* _____ X _____ = _____ X 3 = _____ 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 (\$500 minimum bond for liquor sales). 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.	
29. Type of bond (no personal or company checks) Visit http://dor.mo.gov/forms/index.php?category=13 to access bond forms. <input type="checkbox"/> Cash Bond (Form 332) <input type="checkbox"/> Certificate of Deposit (Form 4172) <input type="checkbox"/> Irrevocable Letter of Credit (Form 2879) <input type="checkbox"/> Surety Bond (Form 331)	



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

31. Corporation Tax Begin Date in Missouri (MM/DD/YYYY) _____ Corporation Taxable Year End (MM/DD) _____

32. 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 6.25% of the Missouri taxable income, check the "Yes" box..... ☐ Yes ☐ No

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

34. Estimated employer withholding tax liability (select one). Your selection will determine your return filing frequency.

Estimated monthly gross wages _____ X 6% = _____

☐ Annually (less than \$20 withholding tax per quarter)

☐ Monthly (\$500 to \$9,000 withholding tax per month)

☐ Quarterly (\$20 withholding tax per quarter to \$500 per month)

☐ Quarter-Monthly (weekly) (over \$9,000 withholding tax per month; required to pay electronically)

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

36. 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)

37. Business Name (DBA name) _____

Street, Route or P.O. Box _____

City _____

County _____

State _____

Zip Code _____

Business Telephone Number

(____) _____ - _____

Transient Employer

38. 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 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

Missouri Employment Security Account Number

____ | ____ | ____ | ____ | ____ | ____ | ____

Calculate your transient employer bond:

A. Missouri withholding tax Monthly gross wages _____ X 6% = _____ 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 <http://dor.mo.gov/forms/index.php?category=13> 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)

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 <http://dor.mo.gov/forms> to obtain a Power of Attorney ([Form 2827](#)).

Form 2643A (Revised 02-2015)

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

Visit
<http://dor.mo.gov/business/register/>
for additional information.



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