



Missouri Department of Revenue
Missouri Tax Registration Application

Department Use Only (MM/DD/YY)

Grid for Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Grid for Missouri Tax I.D. Number

Federal Employer I.D. Number

Grid for Federal Employer I.D. Number

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

Reason for Application section containing tax type selection (Retail Sales, Corporate Tax, etc.) and Reason for Applying (New MO Registration, etc.)

Business Name and Physical Location section containing fields for Business Name, Street, City, County, State, Zip Code, and Business Telephone Number.

Business Activity section containing questions 9-12 regarding retail sales of various items and aviation jet fuel.



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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
	____/____/____	(____) ____ - ____

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	
City	State	Zip Code	
Address of Previous Business	City	State	Zip Code



Mailing and Storage Address

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

Officers, Partners, or Members

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)

Representatives

24. 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

25. Taxable Sales or Purchases Begin Date (MM/DD/YYYY) ____/____/____

26. Temporary License (Less than 191 days) (MM/DD/YYYY)
 (Example: fireworks, temporary event, etc.) Begins ____/____/____ Ends ____/____/____

27. 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

28. 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)

29. 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.

30. 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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Corporate Income Tax

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

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

33. 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

Employer Withholding Tax

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

35. 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)

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

37. 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)

38. Business Name (DBA name) _____

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

Transient Employer

39. 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 businessstaxregister@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 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)

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

Form 2643A (Revised 04-2016)

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

Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businessstaxregister@dor.mo.gov

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



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