

MISSOURI DEPARTMENT OF REVENUE

MISSOURI TAX REGISTRATION APPLICATION

For sales/use and withholding tax facts,
sales tax rates and FAQ's, visit our website at
www.dor.mo.gov/tax/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. www.irs.gov or call 1-800-829-4933
- ✓ Sales/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.
- ✓ Form 2827, Power of Attorney—In order to allow someone other than the listed owner(s) to handle tax matters with the Department of Revenue, Form 2827 must be completed and signed by the appointee and a listed officer/owner.

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 (TDD (800) 735-2966).

The Missouri Department of Revenue also provides registration walk-in assistance in all of its Tax Assistance Centers listed below. You may also call toll-free (800) 877-6881 to obtain forms only.

Cape Girardeau

3102 Blattner
Cape Girardeau, MO 63703-0909
(573) 290-5850
Fax: (573) 290-5842

Kansas City

615 E. 13th St., Room 127
Kansas City, MO 64106-2870
(816) 889-2944
Fax: (816) 889-2876

St. Joseph

525 Jules, Room 314
St. Joseph, MO 64501-4125
(816) 387-2230
Fax: (816) 387-2008

Jefferson City

301 West High Street Room 330
Jefferson City, MO 65101
(573) 751-7191
Fax: (573) 522-3316

Springfield

149 Park Central Sq., Room 313
Springfield, MO 65806-1386
(417) 895-6474
Fax: (417) 895-6233

Joplin

1110 E. 7th Street Suite 400
Joplin, MO 64801-2076
(417) 629-3070
Fax: (417) 629-3076

St. Louis

3256 Laclede Station Rd., Suite 101
St. Louis, MO 63143-3753
(314) 877-0177
Fax: (314) 877-0198

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
Suggestions for Tax System Improvements	taxsuggest@dor.mo.gov
Business Tax Registration	businesstaxregister@dor.mo.gov

Instructions

Please review the instructions below before completing the application and if you have any questions, contact Business Tax Registration or one of our Tax Assistance Centers listed on the inside front cover.

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 web site at www.irs.gov.
4. **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.**
5. **City Limits:** Determine whether you are inside a city's limits. If you are registering for sales tax, this will ensure we register you to collect and remit the correct tax rate.
8. **Food Tax:** Food or food products for home consumption. www.dor.mo.gov/tax/business/sales/foodtax.htm.
- 17 & 18. 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 cents (.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.
19. 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.
21. 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.
- 22–26. **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.
27. **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.
29. **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/use taxes are paid in full. See page 8 for Business Buyer Beware.
30. **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.
31. **Record Storage:** Provide the address of where your tax records are kept.
32. **Officers, Partners, and Members:** Identify all officers, partners, and members of your business. If you are a sole owner and you completed the "Owner Information" on #28, you do not have to complete this section. However, if you have a spouse, complete all information pertaining to that spouse. FEIN is not required for spouse.

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.

33. **Sales/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: If a taxpayer is located in Missouri and is purchasing goods from an out-of-state vendor to be used or consumed by the taxpayer in Missouri, and the vendor did not collect tax at the time of purchase, the in-state taxpayer is required to remit Missouri consumer's use tax. The in-state purchaser must obtain a Missouri Use Tax License; however, no bond is required.

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.

34. 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.

35. **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.

- 36–37. **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. An average tax rate has been provided for you. If you compute the bond at less than \$500, submit the minimum \$25 bond (\$500 minimum bond if you sell liquor). Attach the appropriate bond form to your registration based on the type of bond checked.

The department has determined the average Missouri rate from which you can calculate your bond, for your convenience. If you want to use the actual rate that will apply to your business location(s), visit www.dor.mo.gov/tax/business/sales/rates to obtain the rate(s) that apply to your location(s).

38. **Corporate Income/Franchise Tax:** Businesses taxed as a corporation by the Internal Revenue Service must complete this section.

42. **Withholding Tax:** The withholding tax filing frequency is based upon the amount of withholding tax you will be remitting to the Department of Revenue. If you will be remitting over \$9,000 in withholding tax per month, you are required to file quarter-monthly (weekly). Your payment(s) should be sent to the Missouri Department of Revenue 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 the department's vendor, Collector Solutions.

For information on electronic filing, through ACH credit visit <http://www.dor.mo.gov/tax/electronic>, send an email to elecfile@dor.mo.gov or call (573) 751-3930

For information on electronic filing through the Internet, visit <http://www.dor.mo.gov/tax/business/payonline.htm>.

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

46. **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 Customer Services Division, P.O. Box 295, Jefferson City, MO 65105-0295 or call (573) 751-0459 (TDD (800) 735-2966).

47. **Signature:** An owner, officer, partner, member, responsible party (who is listed on Line 28 and Line 32), or power of attorney must sign the application. If a power of attorney signs the application, you must include a Form 2827, Power of Attorney signed by an owner listed on the application.

Confidentiality: To ensure your tax records are protected and confidential, the Department of Revenue 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 a Form 126, Registration Change Request, 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.



MISSOURI DEPARTMENT OF REVENUE
MISSOURI TAX REGISTRATION APPLICATION
 P.O. BOX 357, JEFFERSON CITY, MO 65105-0357
 www.dor.mo.gov (573) 751-5860
 E-mail: businessstaxregister@dor.mo.gov Fax: (573) 522-1722

FORM 2643 (REV. 3-2008)	DLN (DOR USE ONLY)
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ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.

If you have ever been issued a tax identification number, enter that number here:

1. Missouri Tax ID Number issued by the Missouri Department of Revenue _____	2. Federal ID Number (FEIN) issued by the Internal Revenue Service. To obtain contact IRS at (1-800-829-4933) or www.irs.gov _____
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3. Check all tax types for which you are applying: Sales from a Missouri business location: <input type="checkbox"/> Retail Sales Tax (Bond required) <input type="checkbox"/> Temporary Retail Sales Tax (Bond required) <input type="checkbox"/> Retail Liquor Sales (Minimum \$500 bond) Sales/Purchases from an Out-of-State location: <input type="checkbox"/> Vendor's Use Tax (Bond required) <input type="checkbox"/> Consumer's Use Tax (Missouri purchases from an out-of-state vendor who does not collect Missouri tax.) Missouri Employer Withholding Tax <input type="checkbox"/> Withholding Tax (regular) <input type="checkbox"/> Withholding Tax (Domestic/Household Employee) <input type="checkbox"/> Withholding Tax (Transient Employer— Bond required) Corporate Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Corporate Franchise Tax	REASON FOR APPLYING <input type="checkbox"/> New Business <input type="checkbox"/> Purchase of Existing Business <input type="checkbox"/> Reinstating Old Business <input type="checkbox"/> Other _____ _____ _____ _____
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BUSINESS NAME AND PHYSICAL LOCATION

4. Business Name (attach list if necessary for additional locations) _____	Street, Highway (Do not use P.O. Box Number or Rural Route Number) _____	
City, State, Zip Code _____	County _____	Business Telephone Number (____) _____ - _____

5. 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: _____

6. Describe the business activity, stating the major products sold and/or services provided.

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

7. Do you sell any type of alcoholic beverages? (minimum \$500 bond required)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8. Do you sell food items that are exempt from state sales tax? (see instructions)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9. Do you lease/rent motor vehicles, that were purchased sales tax exempt, to Missouri customers?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. Do you sell post-secondary educational textbooks?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11. Are you liable for consumer's use tax?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12. Do you sell domestic utilities?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13. Do you make retail sales of aviation jet fuel to Missouri customers from a Missouri location?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, your account will be registered for retail sales tax of jet fuel. Please provide a list of all applicable locations.		
14. Do you make retail sales of aviation jet fuel to Missouri customers shipped from a state other than Missouri?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, your account will be registered for vendor's use tax of jet fuel. Please provide a list of applicable locations.		
15. Do you use, store or consume aviation jet fuel that is purchased and shipped into Missouri from out of state?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, your account will be registered for consumer's use tax of jet fuel. Please provide a list of applicable locations.		
16. Do you sell cigarettes or tobacco products?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17. Do you make retail sales of new tires?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
18. Do you make retail sales of lead-acid batteries?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
19. Do you make retail sales of qualifying sales tax holiday back-to-school purchases? (see instructions for examples)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
20. Do you provide telecommunications service subject to Missouri retail sales tax?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
21. Do you make retail sales of qualifying utilities or items used or consumed in manufacturing or mining, research and development or processing recovered materials? (See instructions.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No



If you are NOT an out-of-state business, skip to Line 27.

IF YOU ARE AN OUT-OF-STATE BUSINESS DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS.

22. Do you have a location or job site in Missouri? If yes, attach a list of your locations including address, city, state, and zip code. Indicate if the location is inside or outside the city limits. Yes No
23. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list of cities in which they live and indicate if they are inside or outside the city limits. Yes No
24. 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
25. Do you have non-resident representatives, agents or temporary employees coming into Missouri on a regular or systematic basis? Yes No
If yes, define the activities performed while in Missouri. _____
26. Do you have real or tangible personal property in Missouri? Yes No
If yes, please describe: _____

OWNERSHIP TYPE

27. Ownership Type

- Sole Owner Partnership Government Trust

All ownership types listed below may be required to register with the Secretary of State's Office. www.sos.mo.gov or call 1-866-223-6535. Your application will not be complete without providing the number issued to you by the Missouri Secretary of State's Office.

- Limited Partnership — LP Number _____ Not required to register with Missouri Secretary of State
- Limited Liability Partnership — LLP Number _____
- Limited Liability Limited Partnership — LLLP Number _____
- Limited Liability Company — LLC Number _____
- Taxed as a Disregarded Entity Partnership Corporation
- Missouri Corporation — Missouri Charter No. _____ Date Incorporated _____
- Non-Missouri Corporation — Certificate of Authority No. _____ State of Incorporation and Date Registered in Missouri _____
- Other _____

OWNER NAME AND ADDRESS

28. Owner Name (Enter Corporation or LLC Name, if applicable)

If the owner is a sole owner or a partnership, you must provide:			
Social Security Number _____ - _____ - _____		Date of Birth ____/____/____	
Address _____		E-Mail Address _____	
City _____	State _____	Zip Code _____	Telephone Number (____) _____ - _____

PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)

29. Is there a previous owner/operator for the business? Yes* No *If yes, the following section must be completed.

Check any of the following that you purchased from the previous owner: <input type="checkbox"/> Inventory <input type="checkbox"/> Fixtures <input type="checkbox"/> Equipment <input type="checkbox"/> Real Estate <input type="checkbox"/> Other _____		Purchase Price _____
Name of Previous Owner/Operator _____		Missouri Tax ID No. _____
Physical Location of Previous Business _____		Address of Previous Business _____

BUSINESS MAILING ADDRESS (Reporting Forms and Notices are mailed to this address.)

30. Street, Route or PO Box Number City State Zip Code

Which forms do you want mailed to this address? All Tax Types Sales/Use Tax Corporate Income Tax Employer Withholding Tax

RECORD STORAGE ADDRESS (Do not use PO Box Numbers.)

31. Street, Highway City State Zip Code

OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)

32. Name (Last, First, Middle Initial) Title FEIN Social Security No. Birthdate
Home Address City State Zip Code County Effective Date of Title

SALES/USE TAX

33. Taxable Sales/Taxable Purchases Begin Date: M M D D Y Y
Temporary License FROM: M M D D Y Y TO M M D D Y Y
(Example: fireworks, temporary event, etc.)

34. 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

35. Estimated state sales/use tax liability (check one)
 1. Monthly (Over \$500 a month) 2. Quarterly (\$500 or less a month) 3. Annually (less than \$45 a quarter)

36. COMPUTE AMOUNT OF BOND
Estimated Monthly Taxable Sales X Average Tax Rate Monthly Tax Amount of Bond*
X 6.200% = X 3 = (Round to nearest \$10)

If you will be using your actual tax rate instead of the Missouri average rate, visit www.dor.mo.gov/tax/business/sales/rates/ to obtain sales tax rate information.

*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. The Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities if returns are not filed timely and the taxes fully paid. Attach the appropriate bond form to your registration based on the type of bond checked. www.dor.mo.gov/tax/business/register/forms

37. Type of Bond (No personal or company checks)
 1. Surety Bond 2. Cash Bond 3. Irrevocable Letter of Credit 4. None Required 5. Certificate of Deposit

CORPORATE INCOME/FRANCHISE TAX

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

39. Corporate Tax Begin Date in Missouri: M M D D Y Y Corporate Taxable Year End: M M D D

40. 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

TAX PREPARER NAME TELEPHONE NO. FEIN
ADDRESS CITY STATE ZIP CODE

EMPLOYER WITHHOLDING TAX

41. Missouri Withholding Begin Date: M M D D Y Y How many of your employees will work in Missouri?

42. Calculate estimated withholding tax: Estimated monthly gross wages _____ x 6% = _____
A. Annually, less than \$20 withholding tax per quarter
M. Monthly, \$500 to \$9,000 withholding tax per month
Q. Quarterly, \$20 withholding tax per quarter to \$500 per month
W. Quarter/Monthly (weekly), over \$9,000 withholding tax per month (required to pay tax electronically)

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

44. 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

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

Business Name (DBA Name)
Street, Route or PO Box City
State Zip Code County

46. Are you a Transient Employer? Yes No
If you are an employer not domiciled in Missouri and are temporarily transacting business in Missouri for less than 24 consecutive months, you will be defined as a Transient Employer. (Example: contractor, temporary staffing agency, etc.) For additional information you may contact us at nexus@dor.mo.gov or call (573) 751-0459.
A Transient Employer must submit with this application:
• A completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation
• A completed transient employer tax clearance, Form 943T
• Your Missouri employment security account number issued by the Division of Employment Security
• 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, not more than \$25,000.

CALCULATE 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)

http://www.dor.mo.gov/tax/business/register/forms/index.htm#transient

TYPE OF BOND Surety Bond Cash Bond Irrevocable Letter of Credit Certificate of Deposit

Comments:

SIGNATURE (APPLICATION IS NOT COMPLETE WITHOUT THE APPROPRIATE SIGNATURE.)

47. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.

SIGNATURE (MUST BE LISTED AS OWNER IN #28 AND #32) TITLE DATE

PRINT 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 us with a power of attorney giving us the authority to release confidential information to them. (See enclosed DOR-2827, Power of Attorney Form.)

SALES/USE TAX BOND INFORMATION

Missouri Statute 144.087, RSMo, requires all applicants for a sales/use tax license and all licensees in default to post a bond in the amount of three (3) times their monthly sales/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.

COMPUTING THE AMOUNT OF BOND

Estimated Monthly Gross Sales X 6.2% (Average Tax Rate) = Monthly Tax

(Note: If you will be using your actual rate(s) visit www.dor.mo.gov/tax/business/sales/rates/ to obtain sales tax rate information.

Monthly Tax X 3 = 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 3 months, you must file a minimum bond of \$25. If you compute your sales tax liability to be \$500 or greater for 3 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 6.2 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 6.2\% = \434 $\$434 \times 3 = \$1,302$ Amount of bond = \$1,300

If you are unable to estimate your bond, you may contact the Customer Services Division for assistance. The Customer Services 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.

CASH BOND

1. Fully complete the cash bond form. Owners name must include owner and spouse if spouse is included on the application, partner (list 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

1. Owners name must include owner and spouse if spouse is included on the application, partner (list 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 of Revenue.
4. The form must bear the seal of the insurance company.
5. The form must bear the effective date.
6. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.
7. It must be accompanied by a Power of Attorney letter.
8. It must be the original bond. A copy is not acceptable.

IRREVOCABLE LETTER OF CREDIT

1. Owners name must include owner and spouse if spouse is included on the application, partner (list 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 of Revenue.
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

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 "Assignment of Certificate of Deposit" form provided by the Department of Revenue which must be completed by the financial institution.
5. The Certificate of Deposit must be endorsed or accompanied by a signed withdrawal slip.
6. The actual Certificate of Deposit, 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 three months, he/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 of Revenue, 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 of Revenue, 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.

***** 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.**

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/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/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 of Revenue.*

- 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

(Chapters 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.



MISSOURI DEPARTMENT OF REVENUE
 CUSTOMER SERVICES DIVISION
 P.O. BOX 357, JEFFERSON CITY, MO 65105-0357
**SALES AND USE TAX
 CASH BOND**

FORM
332
 (REV. 03-2008)

**REQUIREMENTS FOR COMPLETING FORM:
 THIS FORM CANNOT BE ALTERED**

1. Form must be properly completed
2. Signed by applicant
3. **NO** personal or company checks will be accepted

KNOW ALL MEN BY THESE PRESENTS:

OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

COUNTY

STATE

We, as principal, hereby file with the Missouri Department of Revenue this Sales/Use Tax Cash Bond and the attached CASHIER'S CHECK or MONEY ORDER in the amount of _____ (\$ _____).

We understand that we are required to comply with all the provisions of any statutory or constitutionally authorized state or local sales/use tax and all amendments lawfully adopted in relation thereto.

If we establish a satisfactory payment record for a period two years from the initial date of bonding or should we discontinue doing business prior to the two year bonding period, we can be released from the bonding requirement.

If we become delinquent and owe the Missouri Department of Revenue any Sales and Use Tax, penalties or interest, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies. Should this occur, we understand that we may be required to file any additional bond as set forth by Missouri Sales Tax Statute 144.087, RSMo and supplement thereto.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct and complete.

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER OR MEMBER

DATE

___ / ___ / ___



MISSOURI DEPARTMENT OF REVENUE
 CUSTOMER SERVICES DIVISION
 PO BOX 357
 JEFFERSON CITY, MO 65105-0357
SALES AND USE TAX SURETY BOND

FORM
331
 (REV. 03-2008)

**REQUIREMENTS FOR COMPLETING FORM
 THIS FORM CANNOT BE ALTERED**

1. Issued by licensed insurance company
2. Signed by surety company's authorized representative
3. Signed by applicant
4. Must bear insurance company seal
5. Must have effective date
6. Must be accompanied by a valid Power of Attorney letter

BOND NUMBER _____

KNOW ALL MEN BY THESE PRESENTS:

That _____
OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME AS LISTED ON APPLICATION

of _____ County, State of _____

as principal and _____
(NAME OF SURETY COMPANY)

an entity duly licensed for the purpose of making, guaranteeing, or becoming sole surety upon bonds required or authorized by the laws of the State of Missouri, as surety, are held and firmly bound unto the MISSOURI DEPARTMENT OF REVENUE in the penal sum

of _____

DOLLARS (\$ _____), lawful money of the United States, to be paid upon demand to the State of Missouri, or to the Director of Revenue of the State of Missouri, for which sums of money, well and truly to be paid, we hereby bind ourselves, our heirs, successors, assigns, executors and administrators, jointly and severally, firmly by these presents.

THE CONDITIONS OF THE FOREGOING OBLIGATION ARE THE FOLLOWING:

WHEREAS, the said principal is engaged in business and will be subject to any statutory or constitutionally authorized state or local sales/use tax and all amendments lawfully adopted in relation thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto, and in particular pay all taxes, interest, fees, and penalties promptly when due, then this obligation shall be null and void; otherwise to remain in full force and effect.

If said principal is delinquent, the Missouri Department of Revenue will notify said surety. Surety then has thirty (30) days in which to make payment or contact Missouri Department of Revenue stating reasons payment has not been made.

The said principal authorizes the release of the confidential tax and registration information to said surety as long as this obligation remains in force and effect; releasing the Director of Revenue and Department personnel from any and all liability pursuant to any disclosures to said surety of confidential tax information resulting from release of subject information under Section 32.057, RSMo and supplement thereto.

This obligation shall remain in force and effective for a period of not less than two (2) years from the effective date of bonding or until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 144.087, RSMo and supplement thereto. The surety may cancel the bond and be released of further liability hereunder by delivering thirty (30) days written notice to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the thirty (30) day period.

IN WITNESS WHEREOF, we have duly executed the foregoing obligation to be effective on the _____

day of _____ A.D. 20 ____ .

SURETY COMPANY NAME	ATTEST: (INSURANCE COMPANY SEAL)
SIGNATURE OF AUTHORIZED REPRESENTATIVE OF SURETY CO.	
SURETY'S STREET ADDRESS OR P.O. BOX	
CITY, STATE, ZIP CODE	
SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER OF BUSINESS	PRINT NAME



MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
IRREVOCABLE LETTER OF CREDIT

FORM
2879
(REV. 03-2008)

**REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED**

1. Issued by a banking/financial institution located in the United States
2. Signed by bank official
3. Must be notarized
4. Authorization for Release of Confidential Information must be completed (See reverse side of this form)

<input type="checkbox"/> SALES AND USE TAX Taxation Bureau P.O. Box 357 Jefferson City, MO 65105-0357	<input type="checkbox"/> MOTOR FUEL TAX Taxation Bureau P.O. Box 300 Jefferson City, MO 65105-0300	<input type="checkbox"/> CIGARETTE TAX Taxation Bureau P.O. Box 811 Jefferson City, MO 65105-0811	<input type="checkbox"/> OTHER TOBACCO PRODUCTS Taxation Bureau P.O. Box 3320 Jefferson City, MO 65105-3320
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AMOUNT (U.S. CURRENCY) \$	LETTER OF CREDIT NUMBER	DATE OF ISSUANCE ___ / ___ / ____
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AT THE REQUEST OF TAXPAYER/BUSINESS (OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME)

OF (COUNTY)	STATE OF
-------------	----------

_____ (Issuer) hereby issues this Irrevocable Letter of Credit (ILC) in favor of the Missouri Department of Revenue (MDOR), in the aggregated sum of _____ dollars (\$_____). This ILC shall secure the payment of the above indicated tax or taxes and related fees, interest, additions to tax, and/or penalties, due the State of Missouri on or after the date this ILC is issued.

The funds shall be paid to the MDOR upon a written demand for payment on the Issuer by referencing this ILC. A demand for any payment shall be sent by U.S. mail with return receipt or personal service. The Issuer shall upon receipt honor all partial or full demands for payment.

This ILC shall be effective for a period of one year from the date of issuance and shall automatically renew for additional one-year periods unless at least sixty (60) days prior to any such expiration date the Issuer notifies the MDOR in writing at the address indicated by each type of tax shown above, that it does not elect to renew this ILC. Any election not to renew the ILC shall not operate to relieve, release or discharge the Issuer from any liability for the indicated tax or taxes and related fees, interest, additions to tax, and/or penalties of the Taxpayer/Business that may accrue for all periods prior to the expiration date of this ILC.

The MDOR shall have a period of one year after the expiration date of the ILC to make a demand for payment upon the Issuer. The Issuer affirms that any demand for payment made by MDOR in accordance with the terms of this ILC shall be honored upon receipt.

Service of process shall be deemed sufficient and made in the State of Missouri if mailed by U.S. mail with return receipt to the Issuer's address as set forth below. This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms and the Uniform Commercial Code and the laws of the State of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this ILC shall be the State of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri.

The person signing this ILC states that he/she has the legal authority to enter into this ILC and to legally bind the taxpayer/business below.

ISSUING BANK/FINANCIAL INSTITUTION	ADDRESS	CITY, STATE, ZIP CODE
------------------------------------	---------	-----------------------

BANK/FINANCIAL INSTITUTION PHONE NUMBER	BY: SIGNATURE AND TITLE OF BANK/FINANCIAL INSTITUTION OFFICIAL
---	--

BANK OFFICIAL'S NAME TYPED OR PRINTED

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSEER OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	20
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

USE RUBBER STAMP IN CLEAR AREA BELOW.

THE AREA BELOW IS TO BE USED BY THE BANK FOR ENDORSING THIS IRREVOCABLE LETTER OF CREDIT

THE FOLLOWING AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION HAS BEEN SET FORTH AT THE REQUEST OF THE MISSOURI DEPARTMENT OF REVENUE AND DOES NOT CONSTITUTE A PART OF, OR AN EXHIBIT TO, THE IRREVOCABLE LETTER OF CREDIT ON THE REVERSE SIDE OF THIS FORM.



MISSOURI DEPARTMENT OF REVENUE
AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I hereby authorize release of confidential tax information to _____
 (BANK/FINANCIAL INSTITUTION)

for the purpose of making demand for payment on Irrevocable Letter of Credit Number _____

as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure of confidential tax information that is necessary for making demand for or receiving such payment.

By signing this Authorization, I state that I have the legal authority to bind the taxpayer/business below.

In witness whereof, this taxpayer/business duly executed the foregoing this _____ day of _____, 20 _____.

TAXPAYER/BUSINESS (OWNER, PARTNER, CORPORATE OFFICER OR MEMBER)	TITLE
SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER	PRINT OR TYPE NAME OF PERSON SIGNING THIS RELEASE

NOTARY PUBLIC		
NOTARY PUBLIC EMBOSSEY OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS _____ DAY OF _____ 20 _____	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	
USE RUBBER STAMP IN CLEAR AREA BELOW.		

CERTIFICATE OF DEPOSIT

The Missouri Department of Revenue will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Sales/Use Tax Cash Bond subject to the provisions of Administrative Rule 12 CSR 10-104.020.

REQUIREMENTS TO COMPLETE FORM 4172, ASSIGNMENT OF CERTIFICATE OF DEPOSIT

- Form 4172 must be fully completed by the financial institution.
- It must be issued jointly in the name of the owner **AND** the Missouri Department of Revenue.
- The bank official's signature must be notarized.
- Form 4172 must be signed by the sole owner, partner, corporate officer, or member.
- Attach a completed signature card, if required by financial institution.

CERTIFICATE OF DEPOSIT REQUIREMENTS FOR PAPER CDS

- A paper CD must be:
 - Issued jointly in the name of the owner **AND** the Missouri Department of Revenue;
 - A 24-month (2 year) CD; and
 - Endorsed in ink by the owner.
- If the CD is a "Book Entry" CD, a signed withdrawal slip or a letter must accompany it from the issuing financial institution which indicates how the Department of Revenue may draw upon the CD. The sole owner, partner, corporate officer or member must sign the withdrawal slip.
- If the CD is paperless, check the appropriate box.

ATTENTION: FINANCIAL INSTITUTIONS

Missouri Regulation 12 CSR 10-104-020(e) states in part, "The interest derived from the CD is compounded at maturity. If a delinquency occurs, the department may redeem the CD. Any proceeds from the CD exceeding the delinquency, including interest proceeds, will be converted to a cash bond."

MAILING INFORMATION

The CD, Form 4172, Assignment of Certificate of Deposit, and the signature card should be mailed with the Missouri Tax Registration Application or to Missouri Department of Revenue, P.O. Box 357, Jefferson City, MO 65105-0357.



MISSOURI DEPARTMENT OF REVENUE
RELEASE

AUTHORITY TO RELEASE THE ABOVE LISTED CERTIFICATE OF DEPOSIT IS HEREBY GRANTED THIS _____
DAY OF _____ 20 ____ . PLEASE MAIL ANY PROCEEDS FROM THE CERTIFICATE OF
DEPOSIT TO _____.

MISSOURI DEPARTMENT OF REVENUE

BY: _____

TITLE: _____



MISSOURI DEPARTMENT OF REVENUE
POWER OF ATTORNEY

PLEASE TYPE OR PRINT	
TAXPAYER'S NAME OR BUSINESS NAME	SOCIAL SECURITY NUMBER/FEDERAL I.D. NUMBER
SPOUSE'S NAME OR IF A D/B/A, STATE THE BUSINESS NAME	SPOUSE'S SSN/FEDERAL I.D. NUMBER
STREET ADDRESS	MISSOURI TAX I.D. NUMBER
CITY OR TOWN, STATE, ZIP CODE	TELEPHONE NUMBER () - -
	MISSOURI CHARTER NUMBER

TAXPAYER(S) HEREBY APPOINTS		
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER () - -
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER () - -
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER () - -
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	TELEPHONE NUMBER () - -

as attorney(s)-in-fact to represent taxpayer(s) before the Department of Revenue, State of Missouri, but not otherwise, with respect to the following tax matter(s) (the tax type, form(s), and year(s) to which this form applies must be listed below):

TYPE OF TAX (INDIVIDUAL, SALES, CORPORATE INCOME/FRANCHISE, WITHHOLDING, ETC.)	MISSOURI TAX FORM NUMBER (MO-1040, MO-1120, ETC.)	YEAR(S) OR PERIOD(S) (DATE OF DEATH IF ESTATE TAX)

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matters, but not the power to endorse or receive checks in payment of any refunds or to represent the taxpayer/business in any proceeding before the Administrative Hearing Commission.

Copies of notices and other written communications addressed to taxpayer(s) in proceedings involving the above tax matters should be sent to:

- 1. the representative first named above; or
- 2. the following named representative(s) (no more than two): _____

By execution of this power of attorney, all earlier powers of attorney on file with the Department of Revenue, State of Missouri, for the same tax matter(s) and years or periods covered by this power of attorney are revoked, except the following (specify to whom power of attorney was granted, date and address, or refer to attached copies of earlier powers of attorney and authorizations.):

Note: All appointed representatives *must* sign on reverse side of this form.

SIGNATURE OF, OR FOR, TAXPAYER(S)

I (we) hereby certify that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer(s). Submission of a DOR-2827, Power of Attorney, by a taxpayer is not in itself sufficient as official notice to the Department of Revenue of an address change.

NAME	TITLE (IF APPLICABLE)	
SIGNATURE	DATE ___/___/___	TAXPAYER TELEPHONE NUMBER (____) ____ - ____
NAME	TITLE (IF APPLICABLE)	
SIGNATURE	DATE ___/___/___	TAXPAYER TELEPHONE NUMBER (____) ____ - ____

DECLARATION OF REPRESENTATIVE

I declare that I am aware of Regulation 12 CSR 10-41.030 and that I am one of the following:

1. a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2. a certified public accountant duly qualified to practice in the jurisdiction indicated below;
3. an officer of the taxpayer organization;
4. a full-time employee of the taxpayer;
5. a fiduciary for the taxpayer;
6. an enrolled agent; or
7. other

and that I am authorized to represent the taxpayer identified above for the tax matters there specified.

Note: All appointed representatives must sign below.

NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE ___/___/___
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE ___/___/___
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE ___/___/___
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE ___/___/___
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		

Please send completed forms to:

Missouri Department of Revenue
Taxation Bureau
P.O. Box 357
Jefferson City, MO 65105-0357
Fax: (573) 522-1722
(If reporting Business Tax)

Missouri Department of Revenue
Taxation Bureau
P.O. Box 2200
Jefferson City, MO 65105-2200
Fax: (573) 751-2195
(If reporting Personal Tax)