



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, Corporate, etc.) and Reason for Applying (New MO Registration, etc.)

Business Name and Physical Location section containing business name, address, and activity description

Business Activity section containing questions about retail sales of various goods and services



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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](http://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		City	State
Address of Previous Business		City	State
		Zip Code	Zip Code



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
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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)	
Home Address		Date of Birth (MM/DD/YYYY)	
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)	
Home Address		Date of Birth (MM/DD/YYYY)	
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)	
Home Address		Date of Birth (MM/DD/YYYY)	
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.  
 January  February  March  April  May  June  July  August  September  October  November  December

27. 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)

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



**Corporate Income Tax**

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

**Employer Withholding Tax**

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 [businessstaxregister@dor.mo.gov](mailto: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 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:** [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@dor.mo.gov)

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



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