



**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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<p><b>3. Check all tax types for which you are applying:</b></p> <p><b>Sales from a Missouri business location:</b></p> <input type="checkbox"/> Retail Sales Tax ( <b>Bond required</b> ) <input type="checkbox"/> Temporary Retail Sales Tax ( <b>Bond required</b> ) <input type="checkbox"/> Retail Liquor Sales ( <b>Minimum \$500 bond</b> ) <p><b>Sales/Purchases from an Out-of-State location:</b></p> <input type="checkbox"/> Vendor's Use Tax ( <b>Bond required</b> ) <input type="checkbox"/> Consumer's Use Tax ( <b>Missouri purchases where tax is not collected.</b> ) <p><b>Missouri Employer Withholding Tax</b></p> <input type="checkbox"/> Withholding Tax (regular) <input type="checkbox"/> Withholding Tax (Domestic/Household Employee) <input type="checkbox"/> Withholding Tax (Transient Employer— <b>Bond required</b> ) <p><b>Corporate Tax</b></p> <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Corporate Franchise Tax	<p><b>REASON FOR APPLYING</b></p> <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**

4a. 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 (____) _____ - _____

4b. 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.

5a. 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: \_\_\_\_\_

5b. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.  
 No  Yes—Specify the district name(s): \_\_\_\_\_

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? (Please provide a list of all applicable locations) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, are your sales made from a:		
a. Missouri location? (Your account will be registered for retail sales tax of jet fuel) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b. State other than Missouri? (Your account will be registered for vendor's use tax of jet fuel). .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the Missouri customer whose storage, use, or consumption at an airport eligible to apply for federal grant funds? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
14. Do you use, store, or consume aviation jet fuel where the seller does not collect tax? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, is the fuel stored, used, or consumed in an airport that is eligible to apply for federal grant funds? .....	<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)		
15. Do you sell cigarettes or tobacco products? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
16. Do you make retail sales of new tires? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17. Do you make retail sales of lead-acid batteries? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
18. 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
19. Do you make retail sales of qualifying "Show Me Green Sales Tax Holiday" purchases? .....	<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 Proprietor  Partnership  Government  Trust

All ownership types listed below may be required to register with the Secretary of State's Office. <http://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 \_\_\_\_\_  Other \_\_\_\_\_
- 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 \_\_\_\_\_
- Not Required to register with Missouri Secretary of State

**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 ____ / ____ / _____	Telephone Number (____) _____ - _____
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Address		E-Mail Address	
City	State	Zip Code	County

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

**RECORD STORAGE ADDRESS (Provide the address where your tax records are kept. Do not use PO Box Numbers.)**

31. Street, Highway	City	State	Zip Code
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**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
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Home Address	City	State	Zip Code	County	Effective Date of Title
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33. Name (Last, First, Middle Initial)	Title	FEIN	Social Security No.	Birthdate
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Home Address	City	State	Zip Code	County	Effective Date of Title
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34. Name (Last, First, Middle Initial)	Title	FEIN	Social Security No.	Birthdate
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Home Address	City	State	Zip Code	County	Effective Date of Title
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**SALES/USE TAX**

35. 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.)

36. 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

37. 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)

38. COMPUTE AMOUNT OF BOND

Estimated Monthly Taxable Sales	Average Tax Rate	Monthly Tax	Amount of Bond*
_____ X	7.056%	= _____ X 3 =	_____
			(Round to nearest \$10)

**If you will be using your actual tax rate instead of the Missouri average rate, visit <http://dort.mo.gov/tax/calculators/bond/> 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.**  
<http://dor.mo.gov/tax/business/register/forms>

39. 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**

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

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

42. 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**

43. Missouri Withholding Begin Date:	M	M	D	D	Y	Y	How many of your employees will work in Missouri?
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44. 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)**

45. Does a parent company file withholding tax reports and receive full compensation for timely filed returns?

Yes  No

46. 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

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

Business Name (DBA Name)

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Street, Route or PO Box

City

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State

Zip Code

County

48. Are you a Transient Employer?  No  Yes (if yes, must complete the "Employer Withholding Tax" section above)

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](mailto: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://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:

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**SIGNATURE (MUST BE LISTED AS AN OWNER IN THE "OWNER NAME AND ADDRESS" OR "OFFICERS, PARTNERS, MEMBERS, OR SPOUSE" SECTION.)**

49. 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 (For acceptable signature, see above)	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.