



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: businesstaxregister@dor.mo.gov Fax: (573) 522-1722

FORM 2643A (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:

- ☐ Retail Sales Tax (**Bond required**)
☐ Temporary Retail Sales Tax (**Bond required**)
☐ Retail Liquor Sales (**Minimum \$500 bond**)

Missouri Employer Withholding Tax

- ☐ Withholding Tax (regular)
☐ Withholding Tax (Domestic/Household Employee)
☐ Withholding Tax (Transient Employer—**Bond required**)

Corporate Tax

Sales/Purchases from an Out-of-State location:

- ☐ Vendor's Use Tax (**Bond required**)
☐ Consumer's Use Tax (**Missouri** purchases from an out-of-state vendor who does not collect Missouri tax.)

- ☐ Corporate Income Tax
☐ Corporate Franchise Tax

REASON FOR APPLYING

- ☐ New Business
☐ Purchase of Existing Business
☐ Reinstating Old Business
☐ Other _____

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) ☐ Yes ☐ No
8. Do you sell food items that are exempt from state sales tax? (see instructions) ☐ Yes ☐ No
9. Do you lease/rent motor vehicles, that were purchased sales tax exempt, to Missouri customers? ☐ Yes ☐ No
10. Do you sell post-secondary educational textbooks? ☐ Yes ☐ No
11. Are you liable for consumer's use tax? ☐ Yes ☐ No
12. Do you sell domestic utilities? ☐ Yes ☐ No
13. Do you make retail sales of aviation jet fuel to Missouri customers from a Missouri location? ☐ Yes ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ No
17. Do you make retail sales of new tires? ☐ Yes ☐ No
18. Do you make retail sales of lead-acid batteries? ☐ Yes ☐ No
19. Do you make retail sales of qualifying sales tax holiday back-to-school purchases? (see instructions for examples) ☐ Yes ☐ No
20. Do you provide telecommunications service subject to Missouri retail sales tax? ☐ Yes ☐ 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.) ☐ Yes ☐ 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: ☐ Inventory ☐ Fixtures ☐ Equipment ☐ Real Estate ☐ 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 (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
Home Address	City	State	Zip Code	County
32. Name (Last, First, Middle Initial)	Title	FEIN	Social Security No.	Birthdate
Home Address	City	State	Zip Code	County
32. Name (Last, First, Middle Initial)	Title	FEIN	Social Security No.	Birthdate
Home Address	City	State	Zip Code	County

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	Average Tax Rate	Monthly Tax	Amount of Bond*
	6.200%		
	X	=	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. <i>Annually</i> , less than \$20 withholding tax per quarter		☐ M. <i>Monthly</i> , \$500 to \$9,000 withholding tax per month	
☐ Q. <i>Quarterly</i> , \$20 withholding tax per quarter to \$500 per month		☐ W. <i>Quarter/Monthly (weekly)</i> , 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.)**