



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

FORM  
**2643A**  
 (REV. 11-2006)

DLN (DOR USE ONLY)

**ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.**

**1. List your current or prior tax numbers:**  
 Sales/Use Tax—Corporation Tax or Missouri Employer Withholding Tax

- 2. Check the items for which you are applying:**
- |   |   |
|---|---|
| <input type="checkbox"/> Retail Sales Tax (Bond required)           | <input type="checkbox"/> Withholding Tax                                    |
| <input type="checkbox"/> Temporary Retail Sales Tax (Bond required) | <input type="checkbox"/> Withholding Tax (Domestic Employee)                |
| <input type="checkbox"/> Retail Liquor Sales (Bond required)        | <input type="checkbox"/> Withholding Tax (Transient Employer—Bond required) |
| <input type="checkbox"/> Temporary Retail Liquor Sales              | <input type="checkbox"/> Corporate Income Tax                               |
| <input type="checkbox"/> Vendor's Use Tax (Bond required)           | <input type="checkbox"/> Corporate Franchise Tax                            |
| <input type="checkbox"/> Consumer's Use Tax                         |   |

**3. Please indicate your reason for applying:**  
 New Business  Purchase of Existing Business  Reinstating Old Business  Other

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

\_\_\_\_\_

Retail \_\_\_\_\_%  Wholesale \_\_\_\_\_%  Service \_\_\_\_\_%  Manufacturer  Contractor  Other \_\_\_\_\_

5. Do you sell any type of alcoholic beverages?  Yes  No
6. Do you sell food items that are exempt from state sales tax?  Yes  No
7. Do you lease/rent motor vehicles, that were purchased sales tax exempt, to Missouri customers?  Yes  No
8. Do you sell post-secondary educational textbooks?  Yes  No
9. Are you liable for consumer's use tax?  Yes  No
10. Do you sell domestic utilities?  Yes  No
11. 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.  
 \_\_\_\_\_
12. 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.  
 \_\_\_\_\_
13. 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.  
 \_\_\_\_\_
14. Do you sell cigarettes or tobacco products?  Yes  No
15. Do you make retail sales of new tires?  Yes  No
16. Do you make retail sales of lead-acid batteries?  Yes  No
17. Do you make retail sales of qualifying sales tax holiday back-to-school purchases? (see instructions for examples)  Yes  No
18. Do you provide telecommunications service subject to Missouri retail sales tax?  Yes  No

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

19. 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
20. 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
21. Do your representatives who reside in Missouri:
- |   |  |
|---|--|
| A. Approve customer orders?             | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| B. Make on the spot sales?              | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| C. Maintain an inventory?               | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| D. Deliver merchandise to the customer? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
22. 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. \_\_\_\_\_
23. Do you have real or tangible personal property in Missouri?  Yes  No  
 If yes, please describe: \_\_\_\_\_

**BUSINESS NAME AND PHYSICAL LOCATION**

24. 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	

25. Federal Employer ID Number (FEIN) To obtain contact (800) 829-4933 or www.irs.gov	Business Telephone Number
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26. Is this business located inside the city limits of any city or municipality in Missouri?  
 No  Yes—Specify the city: \_\_\_\_\_

**OWNERSHIP TYPE**

27. Please indicate your ownership type.

Sole Owner (may include spouse)

Partnership

Limited Partnership – LP Number \_\_\_\_\_

Limited Liability Partnership – LLP Number \_\_\_\_\_

Limited Liability Limited Partnership – LLLP Number \_\_\_\_\_

Government  Not required to register with Missouri Secretary of State

Trust  Date Incorporated: \_\_\_\_\_

Missouri Corporation – Missouri Charter No. \_\_\_\_\_  State of Incorporation and Date Registered in Missouri \_\_\_\_\_

Non-Missouri Corporation – Certificate of Authority No. \_\_\_\_\_  State of Incorporation and Date Registered in Missouri \_\_\_\_\_

Limited Liability Company:

Taxed as a Partnership  Taxed as a Sole Owner  Taxed as a Corporation LLC Number \_\_\_\_\_

Other \_\_\_\_\_

**OWNER NAME AND ADDRESS**

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

Street, Route, or P.O. Box Number

City, State, Zip Code County

Owner's Social Security Number	Owner's Birthdate	Owner's Telephone Number
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**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.

Name of Previous Owner/Operator

Name of Previous Business

Address of Previous Business

Missouri Tax ID No.

Check any of the following that you purchased from the previous owner:  
 Inventory  Fixtures  Equipment  Real Estate  Other \_\_\_\_\_

Purchase Price	Seller's Name
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**BUSINESS MAILING ADDRESS (Reporting Forms are mailed to this address.)**

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

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, Community		City
State	Zip Code	County

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

32. Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
Effective Date of Title				
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
Effective Date of Title				
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	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
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34. If you do not make taxable sales year round, please circle 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	Tax Rate	Monthly Tax	Amount of Bond *
_____ X _____	=	_____ X 3 =	_____
			(Round to nearest \$10)

**Visit [www.dor.mo.gov/tax/business/sales/rates/](http://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. 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.**

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 Corporation    S Corporation

39. Corporate Tax Begin Date:      M M D D Y Y

_____	_____	_____	_____	_____	_____
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40. Corporate Taxable Year End:      M M D D

_____	_____	_____	_____
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41. 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, check the "yes" box.    Yes    No

TAX PREPARER NAME	TELEPHONE NO.	FEIN
_____	_____	_____

**EMPLOYER WITHHOLDING TAX**

42. Withholding Begin Date: M M D D Y Y

43. How many of your employees will work in Missouri?

44. Are all employees Missouri residents working in another state?

 Yes  No

45. Estimated Monthly Gross Wages:

Calculate estimated withholding tax: Estimated monthly gross wages \_\_\_\_\_ x 6% = \_\_\_\_\_

46. Withholding Tax Filing Frequency (check one)

- 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)**

47. Does a parent company file withholding tax reports and receive full compensation?

 Yes  No

48. If you do not pay wages year round, please circle months that you do.

January February March April May June July August September October November December

49. **Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)**

Business Name (DBA Name)

In Care of

Street, Route or PO Box

City

State

Zip Code

County

50. If you are an employer domiciled in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor 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)

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

Comments:

**SIGNATURE (ALL APPLICANTS MUST SIGN.)**

51. 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

TITLE

DATE

**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 Power of Attorney Form.)**