



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

FORM 2643T (REV 07-2012)	DLN (DOR USE ONLY)
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If you will be making sales in Missouri, you must fill out form 2643, Missouri Tax Registration Application.

BEFORE THE DEPARTMENT CAN PROCESS YOUR TRANSIENT EMPLOYER APPLICATION, YOU MUST PROVIDE THE FOLLOWING WITH THIS APPLICATION:

CHECKLIST

- A completed insurance certification document indicating Missouri as a covered state for Workers' Compensation
- If hiring a Missouri resident, you will need your Missouri Employment Security Account Number issued by the Missouri Department of Labor (573) 751-3215
- Your Missouri Certificate of Authority Number issued by the corporate division of the Missouri Secretary of State's Office (866) 223-6535
- A Transient Employer Bond not less than \$5,000, not more than \$25,000

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

If you have ever been issued a tax identification number, enter that number in lines 1 and 2 if applicable:

- 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.

- 3. Missouri Employment Security Account number, if hiring a Missouri resident: (first seven digits required)

4. Check all tax types for which you are applying:

- Transient Employer Withholding Tax (Bond Required)
- Corporate Income Tax
- Corporate Franchise Tax
- Consumer's Use Tax (Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid sales or use tax to the seller or the property is exempt from tax.)

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

REASON FOR APPLYING

- New Business
- Purchase of Existing Business
- Reinstating Old Business
- Converted (must have converted through MO Secretary of State office)
- Other: _____

BUSINESS NAME AND PHYSICAL LOCATION

- 6. 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 (_____) _____ - _____
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- 7. The location of your job site(s) in Missouri (Attach list if necessary): _____

- 8a. Is this business 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: _____

- 8b. Is this business inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.

No Yes—Specify the district name(s): _____

OWNER NAME AND ADDRESS

- 9. Owner Name (Enter legal entity name unless sole proprietor. Partners, members, and officers must be listed below.)

If the owner is a sole owner or a partnership, you must provide:		Telephone Number
Social Security Number _____ - _____ - _____	Date of Birth ____/____/____	(_____) _____ - _____

Address		E-Mail Address	
City	State	Zip Code	County

OWNERSHIP TYPE

10. Ownership Type

- Sole Proprietor Partnership Government Trust

All ownership types listed below, unless specifically exempted, are 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 charter 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

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

11. Street, Route or PO Box Number	City	State	Zip Code
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OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)

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

EMPLOYER WITHHOLDING TAX

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

16. Will any of your employees be Missouri residents?

17. 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)**

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

- Yes No

19. 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

TRANSIENT EMPLOYER BOND

20. CALCULATE TRANSIENT EMPLOYER BOND AMOUNT

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)

Access bond forms at <http://dor.mo.gov/forms/index.php?category=13>

TYPE OF BOND Surety Bond Form 331 Cash Bond Form 332 Irrevocable Letter of Credit Form 2879 Certificate of Deposit Form 4172

CORPORATE INCOME/FRANCHISE TAX

21. Is this corporation registered with the Internal Revenue Service as a:

Regular or Close Corporation Sub Chapter S Corporation

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

23. 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

CONSUMER'S USE TAX

24. Consumer's/Taxable Purchases Begin Date: M M D D Y Y

SIGNATURE (MUST BE LISTED AS AN OWNER IN THE "OWNERSHIP TYPE" SECTION.)

25. Under penalties of perjury, 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. To obtain DOR-2827, Power of Attorney form, visit our web site at <http://dor.mo.gov/forms/pdf>.

Empty box for providing a power of attorney or other necessary information.

SALES/USE TAX AND TRANSIENT EMPLOYER BOND INFORMATION

Sales/Use Tax: 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.

***** 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.**

Transient Employer: Missouri Statute 285.230, RSMo, a transient employer must file a bond with the Department unless they meet all the exemption criteria listed in 285.230(2). The amount of bond shall not be less than the average estimated quarterly withholding and unemployment tax liabilities of the employer and in no case less than \$5,000 nor more than \$25,000.

***** IMPORTANT: IF YOU ARE A TRANSIENT EMPLOYER AND FAIL TO FILE A BOND, YOU ARE IN VIOLATION OF MISSOURI LAW. YOU MAY BE GUILTY OF A MISDEMEANOR AND PENALIZED UP TO \$5,000 AND WILL NOT BE ABLE TO PERFORM WORK IN MISSOURI.**

COMPUTING THE AMOUNT OF SALES/USE TAX BOND

Estimated Monthly Gross Sales X 6.991% (Average Tax Rate) = Monthly Tax

(Note: If you will be using your actual rate(s) visit <http://dor.mo.gov/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 7.056 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 7.056\% = \494 $\$494 \times 3 = \$1,482$ Amount of bond = \$1,480

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

IF YOU NEED TO SUBMIT A SALES/USE TAX BOND AND TRANSIENT EMPLOYER BOND, THEY MUST BE ON SEPARATE BOND FORMS.

CASH BOND (Form 332)

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 (Form 331)

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 effective date.
5. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.
6. The Surety Bond must be accompanied by a valid Power of Attorney letter, issued by the surety company, authorizing the surety official to sign the Surety Bond.
7. It must be the original bond. A copy is not acceptable.

IRREVOCABLE LETTER OF CREDIT (Form 2879)

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 (Form 4172)

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.



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
CASH BOND

FORM 332 (REV. 01-2011)	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

CHECK ONLY ONE TAX TYPE PER CASH BOND

<input type="checkbox"/> SALES AND USE TAX or <input type="checkbox"/> TRANSIENT EMPLOYER- WITHHOLDING- UNEMPLOYMENT TAX Taxation Division PO Box 357 Jefferson City MO 65105-0357	<input type="checkbox"/> MOTOR FUEL TAX Taxation Division PO Box 300 Jefferson City MO 65105-0300 Motor Fuel license type: <input type="checkbox"/> Supplier/Permissive Supplier <input type="checkbox"/> Distributor <input type="checkbox"/> Terminal Operator <input type="checkbox"/> Transporter	<input type="checkbox"/> CIGARETTE TAX Taxation Division PO Box 811 Jefferson City MO 65105-0811	<input type="checkbox"/> OTHER TOBACCO PRODUCTS Taxation Division PO Box 3320 Jefferson City Mo 65105-3320
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AMOUNT(U.S. CURRENCY) \$ _____	DATE ____ / ____ / ____
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AT THE REQUEST OF TAXPAYER/BUSINESS (OWNER'S NAME (INCLUDES SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME)

TAXPAYER/BUSINESS OWNER'S ADDRESS	CITY
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COUNTY	STATE AND ZIP CODE
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_____ (Taxpayer) hereby files with the Missouri Department of Revenue(Department) this Cash Bond and the attached CASHIER'S CHECK or MONEY ORDER in the amount of _____ (\$ _____).

Taxpayer understands that it is required to comply with all the provisions of any statutorily or constitutionally authorized state or local tax.

If Taxpayer becomes delinquent and owes the Department the above indicated tax, related fees, interest, additions to tax, and penalties due the state of Missouri, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies.

Delivery of any demands, notice, or service of process by the Department shall be deemed sufficient and made in the state of Missouri if personally served or if mailed by U.S. mail to the taxpayer/business address as set forth above. This Cash Bond and any legal action pertaining thereto shall be governed by and construed in accordance with the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this Bond shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri.

By signing this Cash Bond, the undersigned states that he or she has authority to bind the taxpayer/business identified herein.

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER OR LLC MEMBER	DATE ____ / ____ / ____
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MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
SURETY BOND

FORM
331
(REV. 06-2011)

- REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED**
1. Issued by licensed surety company
 2. Signed by surety company's authorized representative
 3. Signed by taxpayer's authorized representative
 4. Effective date included
 5. A valid Power of Attorney letter issued by the surety company.

CHECK ONLY ONE TAX TYPE PER SURETY BOND

- | | | | |
|---|---|--|--|
| <input type="checkbox"/> SALES AND USE TAX
or
<input type="checkbox"/> TRANSIENT EMPLOYER-
WITHHOLDING-
UNEMPLOYMENT TAX
Taxation Division
PO Box 357
Jefferson City MO 65105-0357 | <input type="checkbox"/> MOTOR FUEL TAX
Taxation Division
PO Box 300
Jefferson City MO 65105-0300
Motor Fuel license type:
<input type="checkbox"/> Supplier/Permissive Supplier
<input type="checkbox"/> Distributor
<input type="checkbox"/> Terminal Operator
<input type="checkbox"/> Transporter | <input type="checkbox"/> CIGARETTE TAX
Taxation Division
PO Box 811
Jefferson City MO 65105-0811 | <input type="checkbox"/> OTHER TOBACCO PRODUCTS
Taxation Division
PO Box 3320
Jefferson City Mo 65105-3320 |
|---|---|--|--|

AMOUNT (U.S. CURRENCY) \$ _____	BOND NUMBER _____	DATE OF ISSUANCE ____/____/____
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AT THE REQUEST OF TAXPAYER/BUSINESS (OWNER'S NAME (INCLUDES SPOUSE IF LISTED ON APPLICATION,) ALL PARTNERS, CORPORATION, OR LLC NAME)

TAXPAYER/BUSINESS OWNER'S ADDRESS	CITY
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COUNTY	STATE AND ZIP CODE
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_____ (Issuer) hereby issues this Surety Bond (Bond) in favor of the Missouri Department of Revenue (Department), in the aggregate sum of _____ dollars (\$ _____). This Bond shall secure the payment of the above indicated tax and related fees, interest, additions to tax, and penalties due the state of Missouri or the Department on or after the date of this Bond.

The funds shall be paid to the Department upon a written demand for payment on the Issuer by referencing this Bond. The demand for any payment shall be sent by U.S. Mail. The Issuer shall upon receipt honor all partial or full demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.

The Surety may cancel the Bond by delivering sixty (60) days written notice to the Department. Any election to cancel this Bond shall not relieve, release, or discharge the Issuer from any liability for the indicated taxes, related fees, interest, additions to tax, and penalties of the Taxpayer/ Business that may accrue for all periods prior to the cancellation of the Bond.

The Department shall have a period of one year after the expiration or cancellation date of the sales, use, transient employer withholding and unemployment tax Bond to make a demand for payment upon the Issuer.

The Department shall have a period of 3 years after the expiration or cancellation date of the motor fuel, cigarette and other tobacco products tax Bond to make a demand for payment upon the issuer.

This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this Bond shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri. The Issuer understands and agrees that the surety shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this Bond.

The person signing this Bond states that he or she has the legal authority to enter into this Bond and to legally bind the Taxpayer/Business below.

SURETY NAME	SURETY PHONE NUMBER (____) _____ - _____	SURETY COMPANY CERTIFICATE OF AUTHORITY NUMBER
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SURETY ADDRESS	SIGNATURE OF SURETY OFFICIAL
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SURETY CITY, STATE, ZIP CODE	SURETY OFFICIAL'S NAME AND TITLE (TYPED OR PRINTED)
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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 SURETY BOND.

MISSOURI DEPARTMENT OF REVENUE
AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I hereby authorize release of confidential tax information to the issuing Surety Company listed above for the purpose of making demand for payment on the Surety Bond Number listed above as long as the obligation remains in force and effect. Release of this information to the named surety company does not give the surety company 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
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SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER	PRINT OR TYPE NAME OF PERSON SIGNING THIS RELEASE
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MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
IRREVOCABLE LETTER OF CREDIT

FORM
2879
(REV. 01-2011)

**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 or <input type="checkbox"/> TRANSIENT EMPLOYER-WITHOLDING-UNEMPLOYMENT TAX Taxation Division P.O. Box 357 Jefferson City, MO 65105-0357	<input type="checkbox"/> MOTOR FUEL TAX Taxation Division P.O. Box 300 Jefferson City, MO 65105-0300	<input type="checkbox"/> CIGARETTE TAX Taxation Division P.O. Box 811 Jefferson City, MO 65105-0811	<input type="checkbox"/> OTHER TOBACCO PRODUCTS Taxation Division 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)

TAXPAYER/BUSINESS OWNER'S ADDRESS	CITY
COUNTY	STATE AND ZIP

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

The funds shall be paid to the Department upon a written demand for payment on the Issuer referencing this ILC. A demand for any payment shall be sent by U.S. mail or personal service. The Issuer shall upon receipt honor all partial or full demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.

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 Department in writing at the address indicated for 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 penalties of the Taxpayer/Business that may accrue for all periods prior to the cancellation of the ILC.

The Department 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 the Department in accordance with the terms of this ILC shall be honored upon receipt.

This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms 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 Issuer understands and agrees that it shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this ILC.

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



MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 P.O. BOX 357
 JEFFERSON CITY, MO 65105-0357
**ASSIGNMENT OF CERTIFICATE
 OF DEPOSIT**

FORM 4172 (REV. 05-2011)	THIS FORM CANNOT BE ALTERED
REQUIREMENTS FOR COMPLETING THIS FORM ARE ON THE BACK.	

<input type="checkbox"/> SALES AND USE TAX Taxation Division PO Box 357 Jefferson City MO 65105-0357	<input type="checkbox"/> TRANSIENT EMPLOYER -WITHOLDING - UNEMPLOYMENT TAX Taxation Division PO Box 357 Jefferson City MO 65105-0357	<input type="checkbox"/> MOTOR FUEL TAX Taxation Division PO Box 300 Jefferson City MO 65105-0300	<input type="checkbox"/> CIGARETTE TAX Taxation Division PO Box 811 Jefferson City MO 65105-0811	<input type="checkbox"/> OTHER TOBACCO PRODUCTS TAX Taxation Division PO Box 3320 Jefferson City MO 65105-3320
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OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME
 and Missouri Department of Revenue

BUSINESS ADDRESS	CITY	STATE	ZIP CODE
TAXPAYER/BUSINESS OWNER'S ADDRESS	CITY	STATE	ZIP CODE

I, _____, being of lawful age, assign and transfer the Certificate of Deposit (CD) for
 _____ (\$ _____), Certificate of Deposit Number _____,
 issued _____, 20____, by _____,
 located at _____,

as security to the Missouri Department of Revenue (Department) in lieu of a cash bond. This CD shall secure the payment of the above indicated tax and related fees, interest, additions to tax, and penalties due the state of Missouri on or after the date this CD is issued.

I understand that at any time a delinquency occurs, the Department may redeem the CD assigned by this instrument and apply the proceeds to such delinquency. I agree that Administrative Rules and Revised Statutes of Missouri will govern my rights and responsibilities under this assignment. If I have not maintained a satisfactory tax compliance, and my CD is automatically renewable, the Department will allow the CD to renew. I understand that I will be notified when the Department elects to renew my CD.

Service of process shall be deemed sufficient and made in the state of Missouri if mailed by U.S. mail to the Financial Institution's address as set forth above. This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms and the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this CD shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri. The undersigned bank understands and agrees that it shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this CD.

I HAVE READ THE FOREGOING AND FULLY UNDERSTAND IT AND CERTIFY THAT I AM THE TAXPAYER SUBJECT TO THIS ASSIGNMENT OR I HAVE THE AUTHORITY TO EXECUTE THIS ASSIGNMENT ON BEHALF OF THE TAXPAYER.

TAXPAYER OF RECORD

BUSINESS NAME _____

_____, _____ (TITLE)

HEREBY ACKNOWLEDGES AND AGREES TO HONOR THE FOREGOING ASSIGNMENT.

FINANCIAL INSTITUTION ACKNOWLEDGEMENT

Please check the appropriate box.
 The paper Certificate of Deposit is attached. **The Certificate of Deposit is paperless.** A withdrawal slip, confirmation of withdrawal, or endorsement on the Certificate of Deposit is not required. In the event that taxpayer becomes delinquent, and the Missouri Department of Revenue seeks the redemption of the Certificate of Deposit, a written request from the Missouri Department of Revenue together with this Assignment is the only documentation necessary to release funds to the Missouri Department of Revenue.

BANK	PHONE NUMBER (____) _____-_____	BY (SIGNATURE OF BANKING OFFICIAL)
BANK OFFICIAL'S NAME TYPED OR PRINTED	TITLE	

NOTARY PUBLIC (BANK OFFICIAL'S NAME MUST BE NOTARIZED)

NOTARY PUBLIC EMBOSSER 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 Department will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Cash Bond subject to the provisions of Revised Statutes of the state of Missouri.

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.
- Send all completed required documents to the address on Form 4172.

CERTIFICATE OF DEPOSIT REQUIREMENTS

- 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 from the issuing financial institution indicating how the Department of Revenue may draw upon the CD must accompany this form. The sole owner, a partner, a corporate officer, or a member of a limited liability company must sign the withdrawal slip.
- If the CD is paperless, check the appropriate box.
- The interest derived from the CD must be compounded. 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.
- The Financial Institution must honor upon receipt all demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.



MISSOURI DEPARTMENT OF REVENUE
RELEASE

AUTHORITY TO RELEASE THE 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: _____