



Missouri Department of Revenue
**Missouri Cigarette or Other Tobacco Products
 Tax License Application**

Type	<input type="checkbox"/> New License <input type="checkbox"/> Renewal	Registering For <input type="checkbox"/> Cigarette Wholesaler's License <input type="checkbox"/> Other Tobacco Products License <input type="checkbox"/> Both	Department Use Only	
		License Number		
		Date Issued (MM/DD/YYYY) ____/____/____	Check Number	

Business	Missouri Tax Identification Number		Federal Employer Identification Number		Date Business Opened (MM/DD/YYYY) ____/____/____
	Business Name				
	Doing Business As Name			Website address	
	Physical Location - Cigarettes must be stamped and inventory maintained at the physical location. Cigarette tax stamps will be shipped to the physical location.				
	Street			City	
	County	State	Zip Code	Phone Number (____) ____ - ____	Fax Number (____) ____ - ____
	Business Mailing Address				
	Street, Route, or P.O. Box Number			City	
	County	State	Zip Code	Phone Number (____) ____ - ____	Fax Number (____) ____ - ____
	Record Storage Address (Do Not Use PO Box Number)				
Street, Highway, Route			City		
County	State	Zip Code	Phone Number (____) ____ - ____	Fax Number (____) ____ - ____	

Ownership Type	<input type="checkbox"/> Government <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietorship (may include spouse) <input type="checkbox"/> 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 or call (866) 223-6535). Your application will not be complete without providing the charter number issued to you by their office.
	<input type="checkbox"/> Limited Liability Company - LLC Number _____ Taxed as a <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation
	<input type="checkbox"/> Limited Liability Partnership - LLP Number _____
	<input type="checkbox"/> Limited Partnership - LP Number _____
	<input type="checkbox"/> Missouri Corporation - Missouri Charter No. _____ Date Incorporated (MM/DD/YYYY) ____/____/____
<input type="checkbox"/> Non-Missouri Corporation - Missouri Charter No. _____ State of Incorporation _____ Date Registered in Missouri (MM/DD/YYYY) ____/____/____	
<input type="checkbox"/> Not Required to register with Missouri Secretary of State <input type="checkbox"/> Other <div style="border: 1px solid black; height: 80px; width: 100%;"></div>	

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.

For Registration:

Name	Phone Number (____) _____ - _____	E-mail Address	Power of Attorney <input type="checkbox"/> Yes* <input type="checkbox"/> No
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For Reporting:

Other Tobacco	Phone Number (____) _____ - _____	E-mail Address	Power of Attorney <input type="checkbox"/> Yes* <input type="checkbox"/> No
Cigarette	Phone Number (____) _____ - _____	E-mail Address	Power of Attorney <input type="checkbox"/> Yes* <input type="checkbox"/> No
Master Settlement Agreement	Phone Number (____) _____ - _____	E-mail Address	Power of Attorney <input type="checkbox"/> Yes* <input type="checkbox"/> No

* If Yes, attach a completed Power of Attorney ([Form 2827](#)).

Name (Last, First, Middle Initial)	Title	Social Security Number	
Home Address	City	State	Zip Code
County	Birthdate (MM/DD/YYYY) ____/____/____	Effective Date of Title (MM/DD/YYYY) ____/____/____	
Name (Last, First, Middle Initial)	Title	Social Security Number	
Home Address	City	State	Zip Code
County	Birthdate (MM/DD/YYYY) ____/____/____	Effective Date of Title (MM/DD/YYYY) ____/____/____	
Name (Last, First, Middle Initial)	Title	Social Security Number	
Home Address	City	State	Zip Code
County	Birthdate (MM/DD/YYYY) ____/____/____	Effective Date of Title (MM/DD/YYYY) ____/____/____	

Name	Name of Previous Business		
Previous Business Address	Previous License Number	Date Business Closed ____/____/____	
City	State	Zip Code	County

Names of any persons associated with this company who presently or previously owned, operated or managed another cigarette or tobacco company. (Attach a list if additional space required.)

Company Name	Name (Last, First, Middle Initial)	Title	
Home Address	City	State	Zip Code
Social Security Number	License Numbers	Birthdate (MM/DD/YYYY) ____/____/____	
Company Name	Name (Last, First, Middle Initial)	Title	
Home Address	City	State	Zip Code
Social Security Number	License Numbers	Birthdate (MM/DD/YYYY) ____/____/____	

Describe activity and select all boxes that apply to your business.

Retail _____% Wholesale _____% Manufacturer _____% Other _____%

Describe the primary business activity: _____

Purchase all products (unstamped, cigarettes and other tobacco products) directly from the manufacturer. Please list all manufacturers, including names, complete addresses, and telephone numbers. Attach letters from major manufacturers for cigarette licenses. Attach additional sheet if necessary.

Manufacturer Name	Address	Phone Number
		(____)____-____
		(____)____-____
		(____)____-____
		(____)____-____

Purchase product from Missouri licensed wholesalers. Please list all licensed wholesaler names and license numbers, and indicate whether product being purchased is cigarette or Other Tobacco Products. If product is cigarette, indicate whether products is stamped, tax paid or unstamped, tax unpaid. If product is OTP, indicate whether product is tax paid or unpaid. Attach additional sheet if necessary.

Missouri Licensed Wholesaler Name	License Number	Cigarette	OTP	Stamped or Tax Paid	Unstamped or Tax Unpaid
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Purchase other tobacco products from suppliers that are not Missouri licensed wholesalers. Please list all suppliers, including names, complete addresses, and telephone numbers. Attach additional sheet if necessary.

Supplier Name	Address	Phone Number
		(____)____-____
		(____)____-____
		(____)____-____
		(____)____-____

Operate retail stores where cigarettes and other tobacco products are sold. Please list all company names and locations, including sales tax identification number of each location. Attach additional sheet if necessary.

Company Name

Address

		Missouri Tax Identification Number
		Missouri Tax Identification Number
		Missouri Tax Identification Number
		Missouri Tax Identification Number

Own, operate, and service cigarette vending machines and humidors. Please list all vending machines or humidors, including name and address of each location, and sales tax identification number. Attach additional sheet if necessary.

Retail Store Name

Address

		Missouri Tax Identification Number
		Missouri Tax Identification Number
		Missouri Tax Identification Number
		Missouri Tax Identification Number

Place other tobacco products in retail locations on consignment. Please list all, including name and address of each location and a sample copy of the contract between you and the retailers. Attach additional sheet if necessary.

Retail Store Name

Address

Buy or sell tobacco products on the Internet. Website address _____

Buy or sell tobacco products by telephone sales.

Buy or sell tobacco products by catalog sales. Please attach a copy of your catalog.

Indicate your stamping method:

Meyercord Stamping Machine - Machine Number _____

Heat Applied

Other _____

Indicate your shipping method for cigarette tax stamps (Wholesaler is responsible for shipping costs):

UPS Number: _____

FedEx Number: _____

Select the appropriate box indicating how you wish to purchase cigarette tax stamps:

Cash Basis (No Bond Required)

Cash and Credit Basis*

Credit Basis*

* Must post bond for amount of credit desired.

Select the appropriate box indicating which type of bond you will be acquiring:

Cigarette Wholesaler Bond (required only for wholesalers purchasing cigarette tax stamps on credit)

Cash Bond

Letter of Credit

Surety Bond

Other Tobacco Products Bond*

Cash Bond

Letter of Credit

Surety Bond

* Other Tobacco Products licensees are required to maintain a bond in the amount of three times the average tax liability, with a \$500 minimum. Upon review, if the Director deems your current bond insufficient to cover the liability, the bond requirement will be adjusted to a satisfactory level in accordance with your current tax liability.

If you are licensed for cigarette or other tobacco products in other states, please list the state and all license numbers.

State	License Number	State	License Number

How do you want to receive reporting forms and updates? (Select one)

I will download from the Internet.

Please mail one set of forms on a yearly basis.

Registration for Electronic Notification of Changes in the Missouri Tobacco Directory ([Form 5298](#)) attached.

Missouri Secretary of State Certificate of Organization attached. (Required unless business is owned by a sole proprietor)

The application must be signed by the owner if the business is a sole proprietorship; 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. The signature must be of the owner, partner, or officer as reported on this application. I declare that the above information and any attachments are true, complete, and correct. I further certify under the penalty of perjury that I will comply fully with sections [196.1020](#) through [196.1035, RSMo](#).

\$100.00 fee is required with application. Make check payable to Missouri Department of Revenue.

Signature	Title	Date (MM/DD/YYYY) ____/____/____
Print or Type Name	E-mail Address	

Mail to: Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811

Phone: (573) 751-7163
TDD: (800) 735-2966
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

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

Form 2175 (Revised 04-2014)

