



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"/> Not Required to register with Missouri Secretary of State <input type="checkbox"/> Other <div style="border: 1px solid black; height: 60px; width: 100%;"></div>
	<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) ____/____/____			

Contact Persons

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](#)).

Ownership - Owners, Officers, Partners, Members

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) ____/____/____	

Previous Owner

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

Previous Association

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
		(____) _____ - _____
		(____) _____ - _____
		(____) _____ - _____
		(____) _____ - _____

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
TTY: (800) 735-2966
Fax: (573) 522-1720
E-mail: DOR.tobacco@dor.mo.gov

Visit dor.mo.gov/business/tobacco/
for additional information.

Form 2175 (Revised 01-2024)



Form 2175 Missouri Cigarette Or Other Tobacco Products Tax License Application

Do not write in the block labeled "Department Use Only". This is for Department of Revenue use only.

Type

- Select the appropriate box indicating whether the application being submitted is a new license or renewal. Select the application box indicating which type of license you are registering.

Ownership Type

- Select the box that describes the ownership structure of your business.
If your company is not in compliance with the Missouri Secretary of State's Office, you will need to contact them in order to determine if you need to be registered. You may reach them by telephone at (573) 751-3827 or visit the website at www.sos.mo.gov/. If your company does not meet the requirements to registered, please submit a letter along with your application stating the reason for exemption.

Contact Persons

- Provide the requested information for contact persons for registration, other tobacco, cigarette, and MSA reports, along with a telephone number and e-mail address for each individual.
- If a person(s) other than an owner or officer of the company is listed as a contract for any of the above categories, please select the box for Power of Attorney and attach a completed [Form 2827](#) giving the listed person(s) the Power of Attorney for your company.
- 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.

Ownership - Owners, Officers, Partners, Members

- Provide the requested information for the owners, officers, partners or members of the business.

Previous Owner Information

- Provide the requested information for any previous owners, officers, partners or members of the business. This section is only applicable if you purchased an existing business.

Previous Association - Names of any Persons Associated with your Company who presently or previously owned, operated or managed another cigarette or tobacco company.

- Provide the requested information for any individuals associated with your company who meet the requirements outlined above.

Business Activities

- Select all applicable boxes as they apply to your business.
- Select the appropriate box if you purchase all products directly from the manufacturer. Provide the name, address, and telephone number of each manufacturer.
- Select the appropriate box if you purchase products from Missouri licensed wholesalers. Provide the name and license number of each wholesaler and select box to indicate whether you are going to purchase product tax paid or tax unpaid.
- Select the appropriate box if you purchase other tobacco products from suppliers that are not Missouri licensed wholesalers. Provide the name, address, and telephone number of each supplier.
- Select the appropriate box if you operate retail stores where cigarette and tobacco products are sold. Provide the physical address and Missouri Tax Identification Number for each location.
- Select the appropriate box if you own, operate, or service cigarette vending machines or humidors. Provide the retail store name, address, and Missouri Tax Identification Number for each location.
- Select the appropriate box if you place other tobacco products on consignment in retail locations. Provide the retail store name and complete address of each location, as well as submission of a copy of the contract between yourself and the retailer.
- Select the appropriate boxes indicating whether you buy and sell tobacco products on the Internet, by telephone, or by catalog sales.

Cigarette Tax Stamping Information

- Select the appropriate box indicating which method will be used to affix cigarette tax stamps.

Cigarette Tax Stamp Purchasing Information

- Select the appropriate box indicating your shipping method for cigarette tax stamps. Also indicate which method will be used to purchase cigarette tax stamps.

Bond Information

- Select the appropriate box indicating which type of bond you are submitting for each applicable activity type.
- Persons applying for both a cigarette and other tobacco products license must submit a separate bond type for each license type.
- Persons applying for an other tobacco products license must post a minimum \$500 bond to meet the initial bonding requirement. The Director may request a bond increase up to the maximum amount.

Reporting Forms

- Indicate whether you are licensed for cigarette or other tobacco products in other states. List the states and corresponding license numbers.
- Select the appropriate box to indicate by which method you would like to receive forms and updates.
- Select the appropriate box to indicate whether the required Registration for Electronic Notification of Changes in the Missouri Tobacco Directory ([Form 5298](#)) is attached.
- Select the appropriate box to indicate submission of the Missouri Secretary of State Certificate of Organization. This document is not required if your business is structured as a sole proprietorship.

Signature

- Provide the requested information. The person signing the application must be listed in Section 4 or there must be a Power of Attorney (Form 2827) attached for the person signing.