Rules of
Elected Officials
Division 30–Secretary of State
Chapter 150–Franchise Tax

Title .................................................. Page
15 CSR 30-150.010 Forms for Franchise Tax ............................................................ 3
15 CSR 30-150.020 Form: Request for Extension of Time to File ........................................ 12
15 CSR 30-150.030 Form: Request for Franchise Tax Clearance ..................................... 14
15 CSR 30-150.040 Form: Authorization for Release of Confidential Information ........... 16
15 CSR 30-150.110 General ..................................................................................... 18
15 CSR 30-150.120 Definitions .................................................................................. 18
15 CSR 30-150.130 Exceptions ................................................................................. 18
15 CSR 30-150.140 Tax Year .................................................................................. 18
15 CSR 30-150.150 Payment .................................................................................. 19
15 CSR 30-150.160 Information Confidential, Exceptions ........................................... 19
15 CSR 30-150.170 Report, Contents, Date Due ......................................................... 19
15 CSR 30-150.180 Extension of Time to File ................................................................ 20
15 CSR 30-150.190 Audits .................................................................................... 20
15 CSR 30-150.200 Assessments ................................................................................ 20
15 CSR 30-150.210 Final Determinations, Hearings ...................................................... 21
15 CSR 30-150.220 Review by the Administrative Hearing Commission ....................... 21
15 CSR 30-150.230 Overpayments ............................................................................ 21
15 CSR 30-150.240 Amended Reports ........................................................................ 21
15 CSR 30-150.250 Limitations on Collection of Tax, Refunds ...................................... 21
15 CSR 30-150.300 Compliance with the Americans with Disabilities Act........................ 21
PURPOSE: This rule prescribes the forms and instructions adopted and approved for filing with the franchise tax division.

(1) The following forms with instructions have been adopted and approved for filing with the franchise tax division:
   (A) 1987 Franchise Tax Report with instructions (Department of Revenue);
   (B) 19... (year date goes here) Franchise Tax Report with instructions (Roy D. Blunt, Secretary of State); and
   (C) 19... (year date goes here) Franchise Tax Report with instructions (Judith K. Moriarty, Secretary of State).

(2) The tax forms and instructions listed in this rule in printed format will be supplied by the secretary of state, franchise tax division. Accurate reproduction of the forms may be utilized for filing in lieu of the printed forms.


15 CSR 30-150.020 Form: Request for Extension of Time to File

PURPOSE: This form is used to request an extension of time to file a Missouri Corporation Franchise Tax Report.

AUTHORITY: section 147.120.9., RSMo (Supp. 1995).* Original rule filed Sept. 28, 1995, effective March 30, 1996.

Rebecca McDowell Cook, Secretary of State
Missouri Corporation Franchise Tax
Application for Extension of Time to File

<table>
<thead>
<tr>
<th>CORPORATE NAME</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>REGISTERED AGENT AND ADDRESS</td>
<td></td>
</tr>
<tr>
<td>CITY, STATE, ZIP CODE</td>
<td>TELEPHONE:</td>
</tr>
<tr>
<td>MISSOURI CORPORATION NUMBER</td>
<td>TAXABLE YEAR:</td>
</tr>
<tr>
<td>BEGINNING:</td>
<td>ENDING:</td>
</tr>
</tbody>
</table>

### ESTIMATED TAX PAYMENT SCHEDULE

*Properly estimated amount of tax for the taxable year .................................................. 

(A proper estimate must result in at least 90% of tax owed.)

Make remittance payable to DEPARTMENT OF REVENUE

☐ I request a copy of approved extension. Letters are automatically sent to denied applicants.

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information on which he has any knowledge.

| Officer’s Signature | Preparer’s Signature |

MAIL TO: Secretary of State, Franchise Tax Division, P.O. Box 1366, Jefferson City, Mo. 65102-1366

---

**Instructions for Application for Extension of Time to File**

**Filing extension form**

A franchise tax extension must be filed on or before the 15th day of the 4th month from the beginning of the corporation’s taxable year.

**Payment of Franchise Tax**

An extension of time to file a franchise tax return does not extend the time for payment of the tax. *To avoid penalty assessments, 90% of the tax due must accompany the request. A penalty of 5% per month (max. 25%) is charged with respect to that part of the total tax for the year which is not paid by the original due date of the report.*

**Period of extension**

An approved extension will be granted a 6 month period from the original due date of the return.
15 CSR 30-150.030 Form: Request for Franchise Tax Clearance

PURPOSE: This form is used to request a Franchise Tax Clearance letter.

AUTHORITY: section 147.120.9., RSMo (Supp. 1995).* Original rule filed Sept. 29, 1995, effective March 30, 1996.

OFFICE OF SECRETARY OF STATE
REQUEST FOR FRANCHISE TAX CLEARANCE

REASON CLEARANCE IS BEING REQUESTED
- DISSOLUTION
- LIQUIDATION
- WITHDRAWAL
- FINANCIAL CLOSING
- LIQUOR LICENSE RENEWAL

COMPLETE FORM IN ITS ENTIRETY TO OBTAIN FRANCHISE TAX CLEARANCE

<table>
<thead>
<tr>
<th>CORPORATION NUMBER</th>
<th>MEI NUMBER</th>
<th>FEDERAL EMPLOYER IDENTIFICATION NUMBER</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>CORPORATION NAME</th>
<th>DOING BUSINESS AS NAME</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>BUSINESS STREET ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>STATE OF INCORPORATION</th>
<th>DATE OF INCORPORATION</th>
<th>DATE AUTHORIZATION IN MISSOURI</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>NATURE OF BUSINESS</th>
</tr>
</thead>
</table>

MAILING ADDRESS FOR TAX CLEARANCE LETTER

<table>
<thead>
<tr>
<th>NAME</th>
<th>TELEPHONE NUMBER</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
</tr>
</thead>
</table>

Please allow one week for processing your tax clearance. A tax clearance letter will be issued if all required franchise taxes are paid. IF THE TAXPAYER OWES ANY TAXES, IT WILL BE SHOWN ON THE DENIAL OF THE TAX CLEARANCE LETTER. Due to the confidential nature of the information, if the person authorized above to receive the letter is other than an officer of the corporation, the following "Release of Confidential Information" section must be completed and notarized.

SIGNATURE OF CORPORATE OFFICER | TITLE | TELEPHONE NUMBER |
-----------------------------|------|------------------|

Please allow one week for processing your tax clearance. A tax clearance letter will be issued if all required franchise taxes are paid. IF THE TAXPAYER OWES ANY TAXES, IT WILL BE SHOWN ON THE DENIAL OF THE TAX CLEARANCE LETTER. Due to the confidential nature of the information, if the person authorized above to receive the letter is other than an officer of the corporation, the following "Release of Confidential Information" section must be completed and notarized.

AUTHORIZED FOR RELEASE OF CONFIDENTIAL INFORMATION

I (WE) AUTHORIZE THE SECRETARY OF STATE TO FORWARD TO THE NAMED THIRD PARTY THE TAX CLEARANCE LETTER OR DENIAL OF TAX CLEARANCE LETTER.

<table>
<thead>
<tr>
<th>NAME</th>
<th>TITLE</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>STREET ADDRESS</th>
<th>CITY, STATE, ZIP CODE</th>
</tr>
</thead>
</table>

I (WE) HEREBY RELEASE THE SECRETARY OF STATE AND DEPARTMENT PERSONNEL FROM ANY AND ALL LIABILITY PURSUANT TO MO REVISED STATUTE SUPP. 1984 AND SUPPLEMENT THERETO, OR ANY OTHER APPLICABLE CONFIDENTIALITY STATUTE FOR DISCLOSURE PURSUANT TO THIS RELEASE OF INFORMATION.

<table>
<thead>
<tr>
<th>NAME (TYPE OR PRINT)</th>
<th>TITLE</th>
</tr>
</thead>
</table>

OWN/Officer SIGNATURE

THE AFOREMENTIONED ACKNOWLEDGES THAT HE SIGNED THE FOREGOING AS HIS FREE ACT AND DEED.

NOTARY PUBLIC ENENDER SEAL

STATE OF COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME THIS

DAY OF 19

NOTARY PUBLIC SIGNATURE MY COMMISSION EXPIRES

NOTARY PUBLIC NAME (TYPE OR PRINT)

USE RUBBER STAMP IN CLEAR AREA BELOW.

Release of this information to a third party at the request of the taxpayer does not give the third party authority to request further information from the department. To obtain additional information or represent the taxpayer before the department, it is necessary for the taxpayer to execute a power of attorney designating the third party as its representative.

PLEASE SEND ORIGINAL TO: MISSOURI SECRETARY OF STATE, FRANCHISE TAX DIVISION, P.O. BOX 1386, JEFFERSON CITY, MO 65102