

# Special Notice to Temporary Vendors

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Effective January 1, 2016, the Missouri Department of Revenue will require all vendors to have their own Missouri Tax Identification number if they make sales at retail. With this change, special event packets will no longer be necessary and will not be provided. Unregistered vendors will need to contact the Missouri Department of Revenue to obtain a sales tax license. The license will be issued with a statement including, "This business is authorized to make sales in all cities and counties within the State of Missouri and is required to collect and remit all applicable state and local sales taxes."\* See <http://dor.mo.gov/faq/business/special.php>

## **How does this affect you?**

If you sell retail items to the public at Springfield group sales events and/or craft shows, you will be required to provide a copy of your Missouri Tax Identification number before a Springfield business license can be issued. You should apply for your Missouri Tax Identification number well in advance of applying for your temporary Springfield business license.

## **Do I have to collect sales tax?**

Yes, you must collect sales tax if you are selling retail to the public. Any person or company that is selling goods to a final consumer is required to collect and remit Missouri sales tax. It is your responsibility to ensure that you are collecting the correct tax rate.

If you or your spouse are at least 65 years of age and the income from the sales of handcraft items does not constitute more than 50% of your annual income, you may complete and display an Exemption Certificate for Sales of Handcraft Items ([Form 2478PDF Document](#)). Contact (573) 751-5860 or [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov) for further information. See <http://dor.mo.gov/faq/business/special.php>

## **What if I live in another state?**

Your responsibilities for collecting and remitting sales tax are the same as a Missouri resident. However, if you earn more than \$600.00 in the state of Missouri, you may also be required to file a Missouri state income tax return.

## **How do I apply for a Missouri Tax Identification number?**

The Missouri Department of Revenue has created 2643S, "Missouri Special Events Application" for special event vendors. You may access the form [here](#) or by calling 1-800-877-6881. You should apply well in advance of any 2016 Springfield business activities.

If you have questions regarding sales tax and special events, please contact the Missouri Department of Revenue at (573) 751-5860 or email [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov). If you have additional questions regarding Springfield business licenses, please call (417) 864-1617 or email [licensing@springfieldmo.gov](mailto:licensing@springfieldmo.gov).

**\* Source: Missouri Department of Revenue website, <http://dor.mo.gov/faq/business/special.php>**