

# NEW BUSINESS HANDBOOK



## **A Guide To Starting a New Business in the City of Ballwin**

**CITY OF BALLWIN  
1 Government Ctr  
Ballwin, MO 63011**

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# OPENING A NEW BUSINESS

## ZONING APPROVAL, INSPECTIONS, LICENSING & PERMITS

### PRELIMINARY MEETING

Before a prospective business/owner signs a lease or buys a building, they should call the City Planner to determine if the type and nature of the proposed business is allowed at the specific location. Some types of businesses may only be permitted by a Special Use Exception. Changes to the footprint of the building or the site plan may require other special zoning approvals.

### SPECIAL USE EXCEPTIONS

If a Special Use Exception is required, it will be necessary for the prospective business to file a petition and pay a non-refundable fee. This review process usually involves a preliminary meeting with the City Planner, a presentation before the Planning and Zoning Commission at a public hearing and final approval by the Board of Aldermen. This process usually takes about 90 days to complete and can take longer. It is recommended that lease or purchase agreements be adjusted accordingly. The City Planner can assist you with the timing when you meet.

### INSPECTIONS

Once a Special Use Exception or zoning approval has been obtained, or if it is determined that such approval is not necessary, an inspection of the building or space is required. In order to obtain the necessary inspection, the owner or agent of the building must make an application for a non-residential building inspection with the City of Ballwin and apply for a Use Permit from the Metro West Fire Protection District or the West County EMS & Fire Protection District (whichever has jurisdiction).

An approved inspection and Use Permit are required prior to the issuance of the Occupancy Permit and Business License. (If alteration or remodeling of the building is required, building, plumbing, electrical or mechanical permits may also be required.)

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## BUILDING PERMITS

If a building permit is needed, drawings of the proposed remodeling work must be submitted. Two copies of plans are required. They must be drawn to scale with sufficient clarity and detailed dimensions to show the nature and character of the work to be performed. Plans generally should include:

- A floor plan showing all new walls, existing walls, walls to be removed, aisle widths, exit signs and exit doorways.
- A ceiling plan if the existing will be altered.
- Typical sections of all new walls.
- Floor plans showing proposed electrical and plumbing work.
- Any other necessary details pertaining to the remodeling floor plans showing display racks and exit patterns for larger buildings and spaces. Plans may need to be sealed by an architect or an engineer.

*Note: All plumbing and electrical work must be done by licensed workers.*

## OCCUPANCY PERMIT, BUSINESS LICENSE

After a Use Permit has been obtained from the appropriate fire protection district, the non-residential building inspection has been approved, or all construction work has been completed and approved by the City and the fire district, the new business owner must obtain a Business License and an Occupancy Permit before opening for business.

### OCCUPANCY PERMIT

*The application requires the following information:*

- Name and address of new business
- Owner's name, address, and telephone number. It is a good idea to include a 24-hour emergency contact phone number as well.

### BUSINESS LICENSE

*The applicant must provide the following information:*

- Same information as above.
- Nature of business
- The date the business will commence operating.
- Name, title, and address of owners, partners, corporate officers, and local manager.

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## BUSINESS LICENSE *(continued)*

- Missouri sales tax number (if this is a retail business)
- Estimate of gross receipts in the first year of operation. The business license fee is assessed at \$1.00/\$1,000 of retail gross receipts with a minimum fee of \$100. Non-retail businesses pay \$0.10/square foot of floor space with a minimum fee of \$100.00. Licenses are renewed annually on April 1.

## PARKING

All businesses must provide paved off-street parking areas for employees and customers in compliance with the requirements of the Zoning Code. A parking plan may be required. This issue should be reviewed with the City Planner during the preliminary meeting. This is not an issue for most existing commercial properties and allowed uses.

## OTHER ISSUES

- **Conversion of a residence to a business use:** In certain zoning districts, a building may be converted from a residential to a business use. The codes may require certain modifications. Be sure to contact the Building Inspector and City Planner for details or questions.
- **Lighting:** No new exterior lighting may be added on a commercial property which will shine on surrounding residential areas or rights-of-way. All new and replacement exterior lighting must have the approval of the City Planner prior to installation.
- **Noise:** Loud noises adversely affecting surrounding areas are a violation of the Ballwin ordinance concerning peace disturbances. This includes public address systems. Please be sensitive to your neighbors.
- **Electrical Service:** All new electrical and communications service lines must be installed underground. No above ground lines are permitted.
- **Subleases:** Whenever a business subleases space from another business, the subleased space must be inspected and approved by Ballwin and the Fire District, and the subleasing business must obtain a Business License and Occupancy Permit.

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CHECKLIST / NOTES:

Preliminary Meeting..... Date: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Special Use Exception  
\_\_\_\_\_  
\_\_\_\_\_

Inspections ..... Date: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Building Permit(s)  
\_\_\_\_\_  
\_\_\_\_\_

Occupancy Permit / Business License  
\_\_\_\_\_  
\_\_\_\_\_

Parking / Other Issues  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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# SIGN PERMITS

*This section provides a general overview of the sign code. There are many other regulations that might apply in certain circumstances. It is recommended that the applicant review the entire sign code or meet with a city representative prior to submitting an application.*

## PERMITS

Permits are required for all exterior signs. Application forms are available at the Government Center and on the Ballwin website. The following permit application information is required:

- Address or location of proposed sign.
- Property owner or business associated with the sign, along with their complete addresses, telephone numbers, and contact names.
- Name, address and telephone number of sign erector.
- Type of sign: wall, ground, etc.
- Sign dimensions and total square footage.
- A site plan showing the proposed location of the sign with dimensions from the property lines and street rights-of-way.
- A scaled or dimension drawing of the sign.
- For wall signs, a scaled or dimension drawing of the wall upon which the sign will be mounted. This drawing should include dimensions so the front wall and sign areas can be calculated.

## SIGN SIZE (Generally)

Wall signs are limited in area to 10% of the front wall area of the building or unit up to a maximum of 100 square feet. Some exceptions exist for large walls or walls over 300' from the right-of-way.

Ground signs are limited in area to 100 square feet including both sides of a two-sided sign. Only one is permitted on each site.

***For other types of signs or exceptions,  
contact Permits and Inspections at (636) 227-2129.***

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## SIGN TYPES PROHIBITED

Flashing, fluttering, moving, paper, cloth, cardboard, post signs (except for directory signs), fence mounted, tree mounted, personnel mounted or held, and moveable signs. Changeable message signs are permitted with certain requirements on size and frequency of message change. Call 636-227-2129 for details.

## ISSUANCE

Once an application is received, if all the necessary information is provided, the permit can usually be issued within a few days. The applicant will be called when the permit is ready.

## PERMIT FEE

The permit fee is based on the square footage of the sign and is assessed at a rate of \$2.00 per square foot, with a minimum fee of \$40.00. Both sides of 2-sided signs are included in this computation.

## TEMPORARY SIGN PERMIT

- A permit is required. Forms are available at the Government Center and on the Ballwin website.
- Temporary signs may be displayed for up to 60 days in a calendar year. This can be done in period of 3 days up to 60 days, but a permit is required for each display period.
- Maximum size is 32 square feet.
- No more than two may be displayed at any one time at any shopping center.
- The permit fee is based on the size of the sign (\$2.00/sq. ft. with a minimum fee of \$25.00) and a \$100.00 returnable deposit is also required. The deposit is returned if the sign is taken down within the permit period.
- Signs, such as banners, must be firmly attached and must not flap in the wind. (Banners may be constructed of cloth).

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- Signs located on the ground must comply with the rules for ground signs:
    - Must be firmly attached to the ground (method to be shown on application).
    - Cannot be taller than 6 feet in height.
    - May be no closer than 6 feet from the adjacent street right-of-way.
    - May not obstruct the vision at any intersection or entrance.

## COLD AIR BALLOONS

- A permit is required. Forms are available at the Government Center and on the Ballwin website.
- Balloon signs are temporary signs and count towards the annual limit.
- May be displayed for a maximum period of 30 days (each day of display for a cold air balloon counts as 2 days towards the annual 60-day allotment).
- Must be securely attached to the ground or the building.
- May not obstruct the vision at any intersection or entrance
- Permit fee is a flat \$6.00 per day with a minimum of \$18 and a compliance deposit.

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# TEMPORARY STORAGE CONTAINERS FOR LICENSED BALLWIN BUSINESSES

## WHAT ARE THEY?

A temporary storage container is a fully enclosed and securable single unit for temporary storage purposes, similar in design to a containerized shipping unit. Trailers are not included in the definition of temporary storage containers.

## WHAT IS THEIR PURPOSE?

The storage of any merchandise or materials outside a completely enclosed building is generally prohibited by the Ballwin Zoning Ordinance. The procedure for permitting temporary storage containers in Ballwin is an acknowledgment by the City that businesses in Ballwin periodically encounter circumstances that require temporary expansion of their on-site storage facilities. The temporary storage container permit provides a means for businesses to temporarily expand their storage capacity without having to undergo the prohibitive cost of a permanent addition.

## PERMITS REQUIRED - FEE

No person can place or use a temporary storage container in Ballwin without first obtaining a permit. The permit fee is \$150. A permit application must be obtained at the Government Center.

## PERMIT DURATION

All permits for temporary storage containers are good for a 90 day period from the date of issuance. A permit may be obtained for one additional 90 day period by making an application and paying an additional \$150 fee. Each business is eligible for one permit and one renewal in each calendar year.

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## ELIGIBILITY

*Only licensed Ballwin businesses are eligible for a temporary commercial storage container permit.*

## NUMBER OF CONTAINERS PERMITTED

Temporary storage containers are permitted at a ratio of 1 container per 10,000 square feet of floor area of the businesses requesting the permit.

## LOCATION LIMITS

- Shall not block the visibility for vehicles or pedestrians.
- Shall not be placed in such a way as to create a secluded area, that is difficult for a patrolling police officer, customer, employee or neighbor to observe.
- May not be placed in a front or side yard or closer to the roadway than the required building line for the zoning district.
- May not block fire lanes, no-parking zones or restrict emergency vehicles, delivery or other vehicle circulation.
- May not infringe on the width of any driveway required by ordinance or an approved site plan.
- Must adhere to minimum setback requirements for main buildings.
- May be located only in the C-1 Commercial and the S-1 Service Districts.
- May not be located less than 10 feet from any building.
- May not occupy parking spaces required by code.

## SIZE LIMITS

Temporary storage containers are subject to the following maximum exterior dimensions:

Length: 45 feet   Width: 10 feet   Height: 12 feet

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## OCCUPANCY OR STORAGE LIMITS

- Petitioners must disclose the nature and condition of all materials intended to be stored in a temporary storage container.
- No hazardous, flammable, explosive, corrosive or biologically infectious or contagious materials may be stored.
- No live animals or plants.
- No trash, garbage or refuse is permitted in or around containers.
- No business activity may take place within a container other than storage.
- No individual may work or live in a temporary storage container.
- Nothing may be stacked or stored on top of any temporary storage container.

## CONTAINER CONDITION AND MAINTENANCE STANDARDS

All temporary storage containers must meet minimum condition and maintenance standards. Failure to meet these requirements will result in the enforcement of Ballwin's applicable codes and ordinances.

- All containers must be structurally sound, free of corrosion, rust, rot, holes, dents, leaks or other deterioration.
- Containers may not bear any advertising.
- Must be painted or otherwise decorated to be consistent with the character of the adjacent buildings.
- Must be securable and be kept secure at all times.
- Must be free of graffiti, posters, bills, refuse or any other blighting or deteriorating impacts.

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## PLACEMENT

- All containers must be properly held in place or otherwise secured in accordance with the requirements of the Ballwin building code to prevent shifting, rolling or other movement.
- Utility service to a storage container must be installed according to the applicable code requirements. Overhead electrical service is permitted up to a maximum distance of 25 feet. Otherwise services must be installed underground. Extension cords or other temporary connections may not be used.
- Containers must be placed on a reasonable flat surface and upon materials sufficient to bear the weight of the container, delivery vehicles and anticipated contents.
- Container doors must fact away from the building by a minimum of 90 degrees or be a minimum of 30 feet from the building. In no case may a container be closer to the main building than 10 feet.
- The area of the temporary storage container must be lighted to deter theft and provide safety for users.

## REMOVAL

All temporary storage containers must be removed upon expiration of the permit issued or upon receipt of a Notice to Remove from the Building Inspector. A notice to remove may be issued for failure to meet or adhere to the provisions of this ordinance.

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# OUTDOOR STORAGE, DISPLAY OR SALES

Except for stores with SPECIAL USE PERMITS, specifically for outdoor storage, display and sales of gardening supplies, all sale, display and storage of merchandise must be within a completely enclosed building, or on the sidewalk along the front wall of the building. See City Planner for details.



## SPECIAL EVENT PERMITS

*(Outdoor sales, give-aways, entertainment, search lights, tents, etc.)*

A permit is required.

Forms are available at the Police Station, 636-227-9636  
(300 Park Drive in Vlasis Park).

Limited to 4 per year per business.

Each Special Event is limited to no more than 3 consecutive days.





## LIQUOR LICENSES

This section provides a generalized overview of the regulations governing the sale of alcoholic beverages. An applicant for a license hereunder is advised to review all regulations before submitting an application.

**Required:** It is unlawful for any person to sell, or expose for sale, any intoxicating liquor or non-intoxicating beer in any quantity, without securing the necessary licenses. Such licenses must be obtained from Ballwin, the State of Missouri, and St. Louis County, and must be obtained in this sequence.

**Separate license for each place:** A separate license shall be required for each place of business. Every license issued under the provisions of this article shall particularly describe the premises at which intoxicating liquor may be sold thereunder, and each license shall not be deemed to authorize or permit the sale of intoxicating liquor at any place other than that described therein.

**Persons ineligible generally:** No person shall be granted a liquor license unless such person is of good moral character and a qualified legal voter and taxpaying citizen of a county, town, city or village of the state; no corporation shall be granted a liquor license unless the managing officer of the corporation is of good moral character and a qualified legal voter and taxpaying citizen of a county, town, city or village of the state. No person shall be granted a liquor license whose license as a liquor dealer has been revoked, or who has been convicted, since the ratification of the 21st amendment to the Constitution of the United States, of a violation of the provisions of any law applicable to the manufacture or sale of intoxicating liquor, or who employs in his/her business, as a liquor dealer or licensee, any person whose license has been revoked or who has been convicted of violating the provision of any such law since the date established; provided, that nothing in this section contained shall prevent the issuance of licenses to nonresidents of Missouri or foreign corporations for the privilege of selling to duly licensed wholesalers or soliciting orders for the sale of intoxicating liquors to, by or through a duly licensed wholesaler, within this state.

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**Locations ineligible:** No license shall be granted for the sale of intoxicating liquor within 300 feet of any school, church, or other building regularly used as a place of religious worship, unless the applicant for the license shall first obtain the consent in writing of the board of directors of the school, or the consent in writing of the majority of the managing board of the church or place of worship; except that when a school, church, or place of worship shall be established within 300 feet of any place of business licensed to sell intoxicating liquor, licenses may be renewed without respect to the location of a church, school or place of worship. The 300-foot setback is measured on a building to building basis.

**Approval of application; issuance:** Upon the filing of an application for a license required by the Ballwin Code of Ordinances, it shall be presented to the Board of Aldermen at its next available meeting; and upon approval by a majority of the board and upon payment of the license tax herein provided for, the city clerk shall issue a license to the applicant to conduct business in the city until the expiration of such license.

**Duration; fees payable in advance; proration:** The licenses issued pursuant to this article shall be dated July 1 and shall expire June 30 of the following year, and the fees for such licenses shall be paid annually in advance. Licenses may be issued for part of a year for businesses commenced after July 1 and proportionate fees charged based on the months or fraction of a month such license is to run to the next June 30 following.

**Right of Board of Aldermen to refuse to issue or renew license:** The Board of Aldermen reserves the right to refuse to issue a license for the sale of intoxicating liquor by the drink when, in its judgment, the location for which the license is sought to be obtained is not in the best interest of the community, taking into consideration the proximity of homes, schools, churches, playgrounds, or other activities and conditions or circumstances, or when, in the judgment of the Board of Aldermen, the person seeking the license is not a fit person to conduct such establishment. If, in the judgment of the Board of Aldermen, any person previously operating an establishment for the sale of intoxicating liquor has not conducted an orderly place or house, the Board of Aldermen may refuse to renew the license upon its expiration.



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**Eligible persons to sell intoxicating liquor in the original pack-**

**age:** No license required by this article shall be issued for the retail sale of intoxicating liquor or non-intoxicating beer in the original package except to a person engaged in, and to be used in connection with the operation of, one or more of the following businesses: A drugstore, cigar and tobacco store, grocery store, general merchandise store, confectionery or delicatessen store, nor to any person who does not have and keep in his store a stock of goods having a value, according to invoices, of at least \$1,000.00 exclusive of fixtures and intoxicating liquors.

**Hours and days sales permitted:** No person shall sell, give away, or otherwise dispose of or permit the sale or disposition on or about his premises of any intoxicating liquor in any quantity between the hours of 1:30 a.m. and 6:00 a.m. on weekdays, nor between the hours of 1:30 a.m. on Sundays and 6:00 a.m. on Mondays.

# RECREATION AND ADVERTISING OPPORTUNITIES

## FACILITY MEMBERSHIP ELIGIBILITY

One non-resident employee family is eligible to receive an annual membership at The Pointe at Ballwin Commons at the resident rate. Send or bring a letter on company letterhead designating the employee by name to the The Pointe at Ballwin Commons, 1 Ballwin Commons Circle, Ballwin, MO 63011.

## BALLWIN BUSINESS MEMBERSHIPS

Membership Types	Pointe Yearly	Pointe Debit Monthly	Pointe + Yearly	Pointe+ Debit		
				Debit 20% Upfront	Monthly Dues	Total due at joining
Youth	\$215	\$20.00	\$265	\$ 57.80	\$ 21.00	\$ 78.80
Adult	\$400	\$35.35	\$450	\$ 94.80	\$ 31.60	\$126.40
Senior 62+	\$215	\$20.00	\$265	\$ 57.80	\$ 21.00	\$ 78.80
Senior Couple	\$300	\$27.00	\$375	\$ 79.80	\$ 26.60	\$106.40
Single+1	\$515	\$45.00	\$645	\$133.80	\$ 44.60	\$178.40
Family	\$575	\$50.00	\$720	\$148.80	\$ 49.60	\$198.40

**Pointe Membership:** Includes use of The Pointe at Ballwin Commons.

**Pointe Debit:** The City of Ballwin will transfer money from your checking account for the payment of your monthly Pointe facility membership. The first month's payment and a \$20 activation fee are due at signing.

**Pointe+ Membership:** includes use of The Pointe at Ballwin Commons and North Pointe Aquatic facility (upfront payment only).

**Pointe+ Debit:** pay 20% down payment and your first month of dues, followed by 11 monthly payments.

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Shopping in Ballwin not only helps the employees and owners of businesses stay viable but contributes sales tax dollars to the city for essential services—its primary source of revenue.

## WANT TO SIGN UP YOUR BUSINESS?

Here is how it works. The city's resident/ membership ID key fob used to enter Ballwin recreation facilities (community center, outdoor pool, and golf course) will serve a dual purpose. Not only will it allow holders discounted rates to recreation facilities but it will also serve as their passport to discounted prices at your business.

As a Ballwin merchant, you will decide the discount that will be observed at your place of business. Whatever discount you decide to offer Passport holders, will be good for one year from the date you enter the program.

For participating, we will advertise your business in our quarterly city newsletter, on our website and in our *Shop Ballwin First* brochure. This is an exciting community sponsored service opportunity that we believe will lead to new users of the recreation facilities and increased patronage and revenue for your business.

Please fill out the Ballwin Business Passport Form and return it to Recreation Specialist, The Pointe at #1 Ballwin Commons Circle, Ballwin, MO 63021 or fax 636-207-2330.

If you would like more information or have any questions please, contact the Recreation Specialist at The Pointe at Ballwin Commons at 636-207-2359.

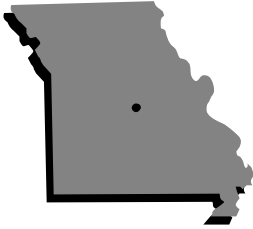


The Ballwin Parks and Recreation Department  
is looking for Ballwin businesses and organizations  
to partner with for  
*Concerts in the Park*, the *Ballwin Race Series*,  
and many other special events.

When you take advantage of this advertising opportunity,  
your business becomes associated with  
the healthy, positive community activities offered by the  
Parks and Recreation department.

For further information,  
please contact the Recreation Specialist at 636-227-8950.





## STATE OF MISSOURI REQUIREMENTS

The following is some of the information contained in the book “Starting A New Business in Missouri,” and can be obtained by contacting:

Missouri Business Assistance Center  
Missouri Department of Economic Development  
301 West High Street, Room 720  
P.O. Box 118  
Jefferson City, MO 65102-0118  
Phone: 1-888-751-2863  
Fax: 573/526-2416  
E-mail: [mbac@mail.state.mo.us](mailto:mbac@mail.state.mo.us)  
Web: <http://www.ecodev.state.mo.us/mbac>

### FICTITIOUS NAME REGISTRATION

Missouri law requires any person who regularly transacts business in the state under a name other than his/her own “true name” to register that business name with the Secretary of State’s office under a Fictitious Name Registration.

For a sole proprietorship or partnership, a business name is generally considered “fictitious” unless it contains the full name (first and last name) of the owner or all of the general partners and does not suggest the existence of additional owners.

Use of a name which includes words like “company,” “associates,” “brothers,” or “sons” will suggest additional owners and will make it necessary for the business to file and publish the fictitious business name on company letterhead, business cards, in advertising, or on its product.

***Forms Required: FICTITIOUS NAME REGISTRATION***

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## SALES TAX NUMBER

Any business making retail sales must obtain a Missouri Retail Sales License from the Missouri Department of Revenue. A bond, based on projected monthly gross sales, must be posted at the time of application. An application form (Form #2643) to register for sales tax can be obtained from the Missouri Department of Revenue. Generally, a wholesaler or manufacturer will present a Sales/Use Tax Exemption Certificate (Form #149) to the seller showing the sale is exempt from sales tax.

**Forms required: MO REVENUE FORM 2643  
MO REVENUE FORM 149.**

## RETAIL SALES TAX

Any person or company that has a business location in Missouri from which they sell or lease goods to a final consumer is required to collect and remit Missouri sales tax. Also, any company that leases motor vehicles (including boats, trailers, and outboard motors) is required to collect and remit Missouri sales tax. If the lease period is 60 days or less, the sales tax is based on the address of the lessor. If the lease period is over 60 days, the sales tax is based on the address of the lessee. It is the business' responsibility to ensure that sales tax is collected at the correct tax rate.

You must have a Missouri Retail Sales License prior to making sales. If you conduct retail sales without a valid Missouri Retail Sales License, you may be assessed a penalty in the amount of up to \$500 for the first day and \$100 for each subsequent day, not to exceed \$10,000, in addition to any other penalties or interest that may be imposed. For the first twenty days, this penalty does not apply to persons opening a business in the state of Missouri for the first time.

A bond must accompany the application for the license. The amount of the bond is based on your estimated monthly gross sales. The amount of your bond is calculated as follows:

***Estimated monthly gross sales x your tax rate = monthly tax  
Monthly tax (round to highest \$10) x 3 = amount of bond***

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“Estimated monthly gross sales” is the amount of sales you estimate your business will make in taxable sales in 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 calculate the amount of bond to be less than \$500, you are only required to submit a \$25 bond. If you calculate your bond to be \$500 or greater, you should submit the amount of bond figured.

If you are unable to estimate your bond, you can contact the Tax Administration Bureau (573/751-5860). The Tax Administration Bureau reviews all bond amounts to ensure they are sufficient and in accordance with Missouri Statutes.

## PURCHASE OF EXISTING BUSINESS

Before you purchase an existing business, be sure that you obtain a “Certificate of No Tax Due” (issued by the Missouri Department of Revenue) from the previous owner of the business. Without this document, you may also be purchasing existing sales or withholding tax obligations.

## UNEMPLOYMENT INSURANCE

Most companies doing business in Missouri are required to pay unemployment insurance to protect their workers during unemployment. This applies to most businesses having one or more workers on the payroll for 20 weeks during the calendar year, and to businesses paying an individual employee \$1,500 in a given quarter.

## WORKER’S COMPENSATION

All businesses with five or more employees (except agricultural or domestic labor) must provide worker’s compensation insurance to protect their workers in case of job-related injury, illness or death. Companies can offer this protection through a private insurance carrier or they can become self-insurers.

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## OBTAINING AN EMPLOYER IDENTIFICATION NUMBER

Every employer maintaining an office or transacting any business in Missouri and making payment of wages to a resident or non-resident individual must obtain a Missouri Employer Tax Identification Number (EIN), which is required by federal law if you are an employer, partnership or corporation. Some entities, such as financial institutions, also require a business to have an identification number. The application form (SS-4) is available from the Internal Revenue Service (IRS).



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# NOTES

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