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MISSOURI DEPARTMENT OF REVENUE

Form 4172

Assignment of Certificate of Deposit

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Federal Employer I.D. Number

Tax Type

- ☐ Sales and Use Tax (If required by The Department of Revenue)
- ☐ Cigarette Tax
- ☐ Motor Fuel Tax
- ☐ Other Tobacco Products
- ☐ Transient Employer Withholding and Unemployment Tax

Enter Owner's Name in front of "and Missouri Department of Revenue"

Owner's Name, all Partners, Corporation, or LLC Name and Missouri Department of Revenue		E-mail Address	
Business Address	City	State	ZIP Code
Taxpayer or Business Owner's Address	City	State	ZIP Code

I,_____, being of lawful age, assign and transfer the Certificate of Deposit (CD) for _____ ($ _____), Certificate of Deposit Number _____, issued _____, 20____, by_____, located at _____ _____, as security to the Missouri Department of Revenue (Department) in lieu of a cash bond. This CD shall secure the payment of the above indicated tax and related fees, interest, additions to tax, and penalties due the state of Missouri on or after the date this CD is issued.

I understand that at any time a delinquency occurs, the Department may redeem the CD assigned by this instrument and apply the proceeds to such delinquency. I agree that Administrative Rules and Revised Statutes of Missouri will govern my rights and responsibilities under this assignment. If I have not maintained a satisfactory tax compliance, and my CD is automatically renewable, the Department will allow the CD to renew. I understand that I will be notified when the Department elects to renew my CD.

Service of process shall be deemed sufficient and made in the state of Missouri if mailed by U.S. mail to the Financial Institution's address as set forth above. This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms and the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this CD shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri. The undersigned bank understands and agrees that it shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this CD.

I have read the foregoing and fully understand it and certify that I am the taxpayer subject to this assignment or I have the authority to execute this assignment on behalf of the Taxpayer.

Taxpayer of Record

Business Name	
Owner, Officer, Partner, or Member Signature	Title

Financial Institution Acknowledgement

Select One:

- ☐ The paper Certificate of Deposit is attached.
- ☐ The Certificate of Deposit is paperless. A withdrawal slip, confirmation of withdrawal, or endorsement on the Certificate of Deposit is not required. In the event that taxpayer becomes delinquent, and the Department seeks the redemption of the Certificate of Deposit, a written request from the Department together with this Assignment is the only documentation necessary to release funds to the Department.

Bank	Phone Number (___ ___ ___)___ ___ ___-___ ___ ___ ___	By (Signature of Banking Official)
Bank Official's Name		Title

14609010001

Notary Public

Embosser or black ink rubber stamp seal	Subscribed and sworn before me, this day of year		
	State	County (or City of St. Louis)	My Commission Expires
	Notary Public Signature		
	Notary Public Name (Typed or Printed)		

Release

Authority to release the Certificate of Deposit is hereby granted this _____

day of _____ 20 _____. Please mail any proceeds from the Certificate of Deposit

to _____.

Missouri Department of Revenue

By: _____

Title: _____

Certificate of Deposit

The Department will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Cash Bond subject to the provisions of Revised Statutes of the State of Missouri.

Assignment of CD Requirements

- Form 4172 must be fully completed by the financial institution.
- It must be issued jointly in the name of the owner and the Missouri Department of Revenue.
- The bank official's signature must be notarized.
- Form 4172 must be signed by the sole owner, partner, corporate officer, or member.
- Attach a completed signature card, if required by financial institution.
- Send all completed required documents to the address on Form 4172.

Certificate of Deposit Requirements

- A paper CD must be:
  - Issued jointly in the name of the owner and the Missouri Department of Revenue;
  - A 12-month (2 year) CD; and
  - Endorsed in ink by the owner.
- If the CD is a "Book Entry" CD, a signed withdrawal slip or a letter from the issuing financial institution indicating how the Department of Revenue may draw upon the CD must accompany this form. The sole owner, a partner, a corporate officer, or a member of a limited liability company must sign the withdrawal slip.
- If the CD is paperless, check the appropriate box.
- The interest derived from the CD must be compounded. If a delinquency occurs, the Department may redeem the CD. Any proceeds from the CD exceeding the delinquency, including interest proceeds, will be converted to a cash bond.
- The Financial Institution must honor upon receipt all demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.

Mail to:

Sales and Use or Transient Employer Withholding Tax
Taxation Division
PO Box 357
Jefferson City, MO 65105-0357
Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businesstaxregister@dor.mo.gov

Motor Fuel Tax
Taxation Division
PO Box 300
Jefferson City, MO 65105-0300
Phone: (573) 751-2611
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Cigarette Tax
Taxation Division
PO Box 811
Jefferson City MO 65105-0811
Phone: (573) 751-7163
Fax: (573) 522-1720
E-mail: DOR.tobacco@dor.mo.gov

Other Tobacco Products
Taxation Division
PO Box 3320
Jefferson City MO 65105-3320
Phone: (573) 751-5772
Fax: (573) 522-1720
E-mail: DOR.tobacco@dor.mo.gov

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

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