



MISSOURI DEPARTMENT OF AGRICULTURE
DIVISION OF ANIMAL HEALTH
ANIMAL CARE FACILITIES ACT PROGRAM

TAX COMPLIANCE WORKSHEET

PRINT NAME	ACFA LICENSE NUMBER
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NON-PROFIT ORGANIZATIONS

Non-profit organizations and individuals wishing to license under the Animal Care Facilities Act must meet non-profit status through **one** of the following methods:

1. Gross receipts before expenses of **less than \$5,000.00** requires registration as a non-profit with the Secretary of State.

PLEASE ATTACH ARTICLES OF INCORPORATION OR LIST YOUR MISSOURI TAX ID NUMBER

2. Gross receipts before expenses of **\$5,000 or more** requires federal tax-exempt status under the 501(c)3 provision of the United States Internal Revenue Code.

PLEASE ATTACH YOUR DETERMINATION LETTER OR LIST YOUR FEDERAL IDENTIFICATION NUMBER

FOR-PROFIT BUSINESSES

For-profit businesses wishing to license under the Animal Care Facilities Act must meet tax compliant status through **one** of the following methods:

1. Any licensees selling goods at **retail** must have a statement of no tax due before a license can be issued or renewed. The sale of animals to the public for their personal enjoyment or use is considered a retail sale and is subject to sales tax.

PLEASE ATTACH YOUR STATEMENT OF NO TAX DUE DATED WITHIN 90 DAYS OF RENEWAL OR LIST YOUR MISSOURI TAX ID NUMBER

2. The sale of animals into **wholesale** channels (brokers, dealers, or pet stores) and the sale of animals used for breeding purposes are not subject to sales tax.

I certify that any sales made from my business are of a wholesale nature, and I do not sell to the general public.

SIGNATURE	DATE
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3. The sale of **services** such as boarding and transportation does not require a statement of no tax due.

I certify that my business does not sell merchandise and is exempt from requirements of RSMO 144.083.2 or 144.083.4.

SIGNATURE	DATE
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REGISTRATIONS

Individuals required to register with the Animal Care Facilities Act must meet the following requirements:

They must be exhibiting or showing. **Please attach proof of show.**

They must harbor no more than ten intact females.

They may not sell to brokers, dealers, or pet stores.

I certify that I meet all three requirements for hobby/show registration. Proof of showing is attached.

SIGNATURE	DATE
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