



Assignment of Certificate of Deposit

Department Use Only (MM/DD/YY)

Three empty boxes for Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Seven empty boxes for Missouri Tax I.D. Number

Federal Employer I.D. Number

Eight empty boxes for Federal Employer I.D. Number

Tax Type

- Checkboxes for Sales and Use Tax, Cigarette Tax, Motor Fuel Tax, Other Tobacco Products, and Transient Employer Withholding and Unemployment Tax.

Table with fields for Owner's Name, Business Address, Taxpayer or Business Owner's Address, E-mail Address, City, State, and 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

Form fields for Business Name, Owner, Officer, Partner, or Member Signature, and Title.

Financial Institution Acknowledgement

Form with 'Select One:' radio buttons and fields for Bank, Phone Number, Bank Official's Name, and Title.



<b>Notary Public</b>	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)				

<b>Release</b>	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: _____				

<b>Certificate of Deposit</b>	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.
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| <b>Assignment of CD Requirements</b> | <ul style="list-style-type: none"> <li>• Form 4172 must be fully completed by the financial institution.</li> <li>• It must be issued jointly in the name of the owner and the Missouri Department of Revenue.</li> <li>• The bank official's signature must be notarized.</li> <li>• Form 4172 must be signed by the sole owner, partner, corporate officer, or member.</li> <li>• Attach a completed signature card, if required by financial institution.</li> <li>• Send all completed required documents to the address on Form 4172.</li> </ul> |
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| <b>Certificate of Deposit Requirements</b> | <ul style="list-style-type: none"> <li>• A paper CD must be: <ul style="list-style-type: none"> <li>• Issued jointly in the name of the owner and the Missouri Department of Revenue;</li> <li>• A 12-month (2 year) CD; and</li> <li>• Endorsed in ink by the owner.</li> </ul> </li> <li>• 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.</li> <li>• If the CD is paperless, check the appropriate box.</li> <li>• 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.</li> <li>• 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.</li> </ul> |
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Form 4172 (Revised 01-2024)

**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:** [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@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](mailto: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](mailto: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](mailto:DOR.tobacco@dor.mo.gov)

Visit [dor.mo.gov/business/register](http://dor.mo.gov/business/register) for additional information.



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