

TAX COMPLIANCE PROCEDURES FOR RECERTIFICATION

In accordance with [Title 6 CSR 10-5.010\(6\)\(D\) - Financial Standards](#), certified schools must demonstrate financial solvency. Should any school have incurred a tax delinquency, such a school must pay all taxes owed (and any subsequent penalties and interest) before the end of the recertification period to be eligible for license renewal. All schools, both tax compliant and tax delinquent, are required to demonstrate tax compliance as part of the recertification process by submitting a Tax Clearance Letter.

To receive such a letter, each school must be registered with the [Missouri Department of Revenue](#) and file a [Form 943](#) with the [Tax Clearance Unit](#) of the Taxation Division at the Missouri Department of Revenue. On the Form 943 in the Reason for Request section, each school must mark the “Other” box on Line 2. and in the entry field type the abbreviation “DHEWD” to indicate the purpose is for the Department of Higher Education & Workforce Development’s compliance requirements.

Please be advised the Tax Clearance Unit will review the following tax types, if relevant:

- Withholding Tax
- Sales Tax
- Vendors Use Tax
- Consumers Use Tax
- Tire and Battery Fee
- Corporate Income Tax
- Individual Income Tax (depending on ownership type)
- Unemployment Tax with Employment Security

The Tax Clearance Unit will also review and confirm the school is in good standing with the [Missouri Secretary of State](#). If any school is not in good standing with the Missouri Secretary of State it must resolve the issue prior to completing the recertification process.

For assistance in resolving issues with the Missouri Secretary of State, please contact their office by sending an email inquiry to corporations@sos.mo.gov or by calling them at (573) 751-4153 or toll free at (866) 223-6535.

Upon receipt of the Tax Clearance Letter from the Department of Revenue, the school must then upload this letter into the comment section of the Recertification Application in [EDvera](#) in order to receive a new Certificate to Operate at the time the application is approved by the Office of Postsecondary Policy.

Should a school be tax delinquent, the Tax Clearance Unit will issue a denial letter, which will provide the school instructions on how to become compliant. Upon becoming compliant, a letter will be issued.

For assistance in completing and submitting the Form 943, or for questions related to the Tax Clearance Letter, please contact the following:

Tax Clearance Unit

PO Box 3666

Jefferson City, MO 65105-3666

P: (573) 751-9268

E: TaxClearance@dor.mo.gov

For questions regarding the Recertification Application process, please contact Leslie.Winter@dhewd.mo.gov.