

Craving Cakes

Entrepreneurship

Eliana Cowling
Trenton High School FCCLA
Trenton High School
Trenton, MO

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FCCLA Planning Process Summary Page Template



(This template may be modified, but all headings must be used in the correct order. The FCCLA logo, STAR Events logo, and Planning Process graphics are encouraged but not required.)

IDENTIFY CONCERNS



- There is not a business that specializes in cupcakes in Trenton, Missouri, besides the Hy-Vee bakery, which isn't a specific cupcake bakery.
- Cupcake businesses in the area charge too much and are not local.
- A cupcake business in this area could be very successful and make a favorable amount of profit.

SET A GOAL



- Create a small cupcake business that provides delicious and affordable cupcakes for any event in Trenton and the surrounding areas.
- Make a favorable amount of profit through the business to put in my savings account.

FORM A PLAN (WHO, WHAT, WHEN, WHERE, HOW, COST, RESOURCES, AND EVALUATION)



- I will start a cupcake business in the fall/winter of 2019 in Trenton, Missouri.
- I will learn about cupcake decorating from my aunt that owns her own cupcake bakery.
- It costs around \$200 to start (ingredients, supplies, containers).
- It will be funded through parents and savings.
- My resources include parents and my aunt.

ACT



- Advertise my cupcake business through business cards, menus, and social media advertising.
- Start by making cupcakes for family and friends, and spread to others.
- Make cupcakes for bigger events like birthday parties, weddings, graduation parties, and prom.

FOLLOW UP



- The goal of my project was met.
- I could improve my project in the future by pricing all flavors differently because some cost more to make than others.
- People I'd like to thank are my parents, aunt, Ms. Ferry, and all of my customers.



Rachel Ferry <rferry@trentonr9.k12.mo.us>

2019-2020 STAR Events Online Project Summary Form

FCCLA <noreply@registermychapter.com>
Reply-To: competitiveevents@fcclainc.org
To: rferry@trentonr9.k12.mo.us

Tue, Jan 14, 2020 at 12:09 PM

EVIDENCE OF PROJECT SUMMARY SUBMISSION

Thank you for completing the project summary form for your STAR Event. To receive the point for submission, print this email and have your adviser verify by signing and dating below for including in a display, file folder, or portfolio. One survey per entry is required.

Chapter Name: Trenton HS FCCLA - 12695

State: Missouri

Members: Miss Eliana C Cowling

Event Name: Entrepreneurship

Level: Level 2 (grades 9 and 10)

Project Title: Craving Cakes

Adviser's Signature

Date

Jan. 14 2020

Business Description



Craving Cakes

~BY ELIANA COWLING~

Business Description

The business that I have created is called Craving Cakes. The mission of Craving Cakes is to offer a quality, local bakery that provides premium cupcakes to the residents of Trenton, Missouri, and the surrounding areas. Craving Cakes sells homemade cupcakes in a wide variety of flavors. Some of my flavors include white velvet, chocolate, lemon, red velvet, and cake batter. My product benefits customers because it provides them with cupcakes for every kind of event. The customer demographics are not a major factor since people of all genders, ages, education levels, and occupations enjoy cupcakes. However, a low income family may not be able to purchase cupcakes from my business. There are a significant amount of low income families in Trenton. Craving Cakes brings in a steady flow of cash all year round because the demand for cupcakes is constant. My product is different from my competitors because the cupcakes are made from scratch, the price point is very reasonable at just \$15 a dozen, and they are one of the most unique and tasty desserts one can find in the small town of Trenton, Missouri. Customers can get their order by either picking up their goods or I will deliver them to their preferred location. This business does not have traditional service hours nor does it operate every day, only when an order is placed by a customer. Craving Cakes has made cupcakes for multiple events, including birthdays, graduation parties, weddings, and school dances. This cupcake business is feasible because it is one of the only cupcake businesses in the area, so it is local, convenient, and unique to most of my customers. My competitors, like HyVee, position their cupcakes as a basic form of dessert for parties with very little precise decoration and detail. However, Craving Cakes spends extra time completing all custom orders and views cupcakes as a way to enhance a party or event and even make an everyday event special. Also, HyVee might display their product for several days before it is purchased; Craving Cakes' cupcakes are always custom order only, which means they are always made fresh the day before or the day of the special event. Competitors charge both less and more than Craving Cakes. The local HyVee charges \$10.99 per dozen, and SmallCakes in St. Joseph, Missouri charges \$20 per dozen. Craving Cakes falls in the middle of these two companies, which is appropriate because HyVee can charge less because cupcakes are a very small part of all the money that the store brings in, and they

sell most of their cupcakes in bulk. SmallCakes specializes in cupcakes and is nationally known, so they can charge more.



Facility

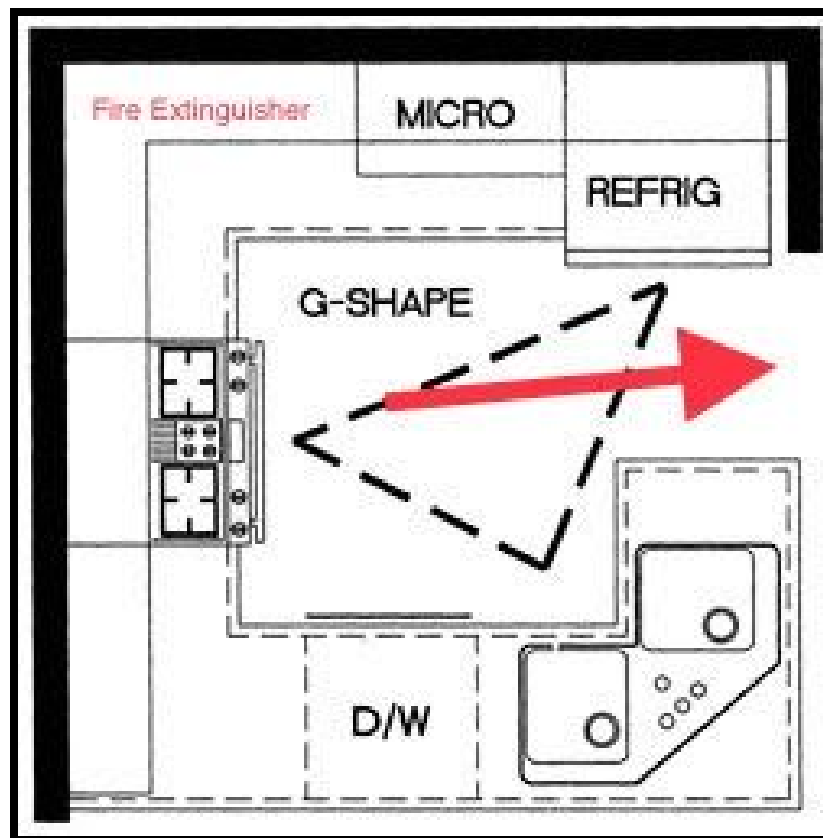


Craving Cakes

~BY ELIANA COWLING~

Facility

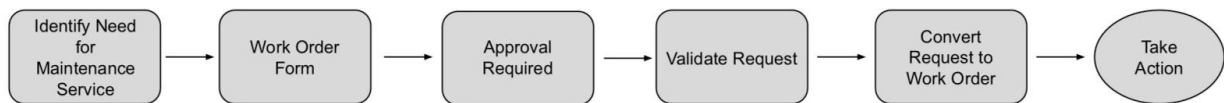
Craving Cakes is located in Trenton, Missouri, on 402 Ridgeway Street. The business is in my home because I am not old enough to pay for a storefront and it is not my only job. There is no steady traffic flow, competition, or cost issues with the location of this business. The client profile varies greatly and ranges from very small children to the elderly; basically anyone who desires cupcakes fits the client profile. There are currently no location barriers and my home is handicapped accessible. There is expansion potential if I desire to go this route in the future. I have free rent for my business because I am underage, but I do have many providers for the utilities in my home. My providers include TMU for electricity and water, Empire for gas, and Mid-States for internet. In case of an emergency, there is a fire extinguisher located in the corner of my kitchen and the fire exit is straight out of the kitchen and through the back door of my home. All general facility maintenance is maintained by either me or my mom. This includes any extra cleaning, repairs, or supplies that need to be replenished.



If Craving Cakes expands, the maintenance chart below will be completed quarterly by either myself or one of my employees.

Task	August 20, 2019	Time	November 20, 2019	Time	February 20, 2020	Time	May 20, 2020	Time
Descale appliances								
Deep clean oven								
Take inventory of ingredients								
Clean refrigerator and cupboard spaces								
Check for expired supplies and replenish as needed								

Below is the work order request process in case one of my employees has a maintenance problem that needs to be assessed.



Supplies & Equipment



Craving Cakes

~BY ELIANA COWLING~

Supplies and Equipment

Some suppliers that Craving Cakes obtains products from include Amazon, HyVee, Walmart, William Sonoma, and Wilton. There are multiple pieces of equipment and supplies needed for this business, including ingredients, baking equipment, and office supplies. If any maintenance needs to be done or if upgrades need to be made, I am the one who is responsible for this. Examples include upgrading from a hand mixer to a stand mixer and replenishing ingredients. Other routine maintenance items including changing light bulbs, fixing a leaky faucet, etc.; these tasks are either done by me, my parents, or a local plumber.

Ingredients

Item	Cost	Used For
Flour	\$3.24	All Cakes
Sugar	\$2.10	All Cakes
Powdered Sugar	\$2.17	All Frostings
Baking Soda	\$2.84	All Cakes
Cocoa Powder	\$2.98	Chocolate Cake and Frosting & Red Velvet Cake
Baking Powder	\$5.28	All Cakes
Cake Flour	\$2.68	White Velvet & Lemon Cakes
Salt	\$0.48	All Cakes
Vanilla Extract	\$8.81	All Cakes & Frostings
Butter	\$2.98	All Frostings
Buttermilk	\$2.12	White Velvet, Chocolate, & Lemon Cakes

Eggs	\$0.98	All Cakes
Sour Cream	\$3.98	White Velvet, Chocolate, & Red Velvet Cakes
Food Coloring	\$3.48	Red Velvet Cake
Cream Cheese	\$1.96	Cream Cheese Frosting
Rainbow Sprinkles	\$7.97	Cake Batter Cake & Frosting

Baking Equipment

Item	Cost	Used For
Cupcake Pans	\$9.54	All Cakes
Cupcake Liners	\$7.99	All Cakes
Cupcake Containers	\$26.92	All Cakes
Cooling Racks	\$3.97	All Cakes
Sifter	\$6.36	All Cakes & Frostings
Measuring Cups	\$7.99	All Cakes & Frostings
Measuring Spoons	\$9.88	All Cakes & Frostings
Spatulas	\$9.99	All Cakes & Frostings
Piping Bags	\$7.99	All Frostings
Piping Tips	\$10.99	All Frostings
Electric Mixer	\$39.99	All Cakes & Frostings

Office Supplies

Item	Cost
Computer	\$155.00
Printer	\$59.89
Notepad	\$6.99
Pens	\$17.80
Receipt Book	\$6.88

I plan to upgrade my equipment every 5 years. Ingredients are bought as needed, which is about every two to three weeks. How often I buy ingredients also depends on how many orders I need to fill over time. I will incorporate the FIFO method into my business. Meaning, first in, first out. I will have all my ingredients labeled and dated to ensure freshness and quality.

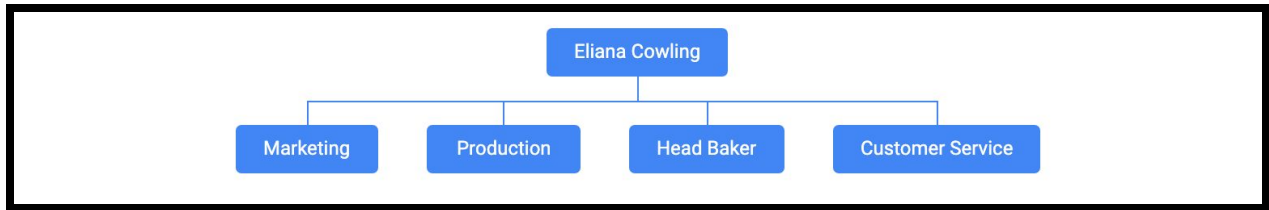
Organizational Chart



Craving Cakes

~BY ELIANA COWLING~

Organizational Chart



Marketing Director

I provide direction and guidance for Craving Cakes and I develop a marketing plan for selling my cupcakes.

Production Director

I am in charge of how the budget is spent and I make sure everything is running smoothly.

Head Baker

I do all of the preparing, baking, and decorating of the cupcakes and cakes for my business.

Customer Service Associate

I maintain knowledge about my product and company in order to provide proficient service.

If my business expands, I will delegate these positions to other qualified workers. When expanding, I will start by hiring one employee. This employee will be trained how to bake and frost the cupcakes. My next employee will become my marketing director; they will take over my duties and help to develop the marketing plan for selling cupcakes. Based on the size of my business, I think two employees is the appropriate amount for me to hire.

Personnel Management



Craving Cakes

~BY ELIANA COWLING~

Personnel Management

Craving Cakes' business owner is me, Eliana Cowling. My responsibilities include creating all of the cupcakes, managing orders, and taking responsibility for all financial duties. This business is a sole proprietorship. Having no employees in this business cuts down on my overhead expenses. When I go on vacation, the business is halted for that week because currently there is no one else that can be hired and trained to keep the business running. This is not a problem because this business does not have daily orders, and sometimes it goes a week or more without getting a cupcake order. I am a very motivated, organized, intelligent, and creative individual who has extraordinary baking skills. Therefore, there is no need for other members in this business' team. The only other worker in this business is my mom, who is a business consultant. She serves as an adviser, financial supporter, and assistant. My salary is approximately \$1,040.00 from the time I started my business in May. I set aside some of my profit for more ingredients and supplies that are needed in the future. I deposit the remaining amount into my savings account. In the future if my business expands, I will need to hire two additional employees. These employees will include another baker besides myself and a marketing director. When hiring these employees, I will require them to have either prior experience working in a bakery or a strong willingness to learn the business. Strong people skills are also essential when hiring employees. The training of a second employee will include the following: shopping for supplies, following recipes, baking cupcakes, frosting cupcakes, delivering orders, and any other miscellaneous tasks. All employees will be required to sign an acknowledgement of receipt of the employee handbook. This handbook will include an evaluation form for the employee, how they will be evaluated quarterly, employer and employee confidentiality, employee harassment policy, and the required attendance at work. All handbook and evaluation forms will comply with local, state, and federal laws and policies. This business values safety and a well-maintained environment to ensure that injury-related claims are avoided. All customers are treated fairly and respectfully regardless of age, race, gender, sexual orientation, religion, or disability. Craving Cakes makes the commitment to operate at the highest standard to avoid any customer-related lawsuits. This includes offering exemplary customer service and a high quality product. My

business also strongly values workplace professionalism, company representation, and a smoke and drug-free workplace.

Funding Sources for Business



Craving Cakes

~BY ELIANA COWLING~

Funding Sources for Business

My parents and aunt, who owns her own cupcake bakery in Pella, Iowa, helped me get Craving Cakes started. They provided guidance and a donation of ingredients to make my cupcakes. My investors then started contributing to my supplies to make products. Craving Cakes does not need to ask for any funding. This business is operated with my own money that comes from my savings account. Craving Cakes is not big enough to ask for a loan, especially because it does not have to pay for employees, a building, and other expenses that come with having an on ground business. In the future if this business expands and becomes a storefront business, Craving Cakes will need a business loan. This loan will help provide the business with money for a building, necessary equipment, more supplies, and ingredients. Additionally, if Craving Cakes becomes a storefront, the price point for cupcakes may change and different products may be sold. The price per one dozen cupcakes may increase because I would have more expenses to pay for and I would be making more of a deluxe cupcake.

Fees For Products

\$15 for 1 Dozen Cupcakes

\$25 for 2 Dozen Cupcakes

\$35 for 3 Dozen Cupcakes

\$45 for 4 Dozen Cupcakes

\$55 for 5 Dozen Cupcakes

\$10 for a Smash Cake

Number of Dozen	Cost to Make	Cost to Sell	Profit
One	\$4	\$15	\$11
Two	\$8	\$25	\$17
Three	\$12	\$35	\$23
Four	\$15	\$45	\$30
Five	\$18	\$55	\$37

Budget



Craving Cakes

~BY ELIANA COWLING~

Budget

Craving Cakes gets about the same amount of orders for every quarter of every year. However, quarter four is usually the busiest because of the holidays. Some quarters are especially high due to a wedding or other big event that requires a greater unit of cupcakes than usual. Since the cupcake business is not my only job or responsibility, Craving Cakes does not sell an extraordinary amount of units every year. Once the business got off the ground, word spread so even more people started placing orders. A constant and steady customer flow has helped maintain a consistent profit every quarter. This also shows how the customer base grew over time. I can manage this business by planning out orders ahead of time. In the future, if I decide to grow Craving Cakes into a storefront, employees will need to be hired to help make more cupcakes.

Cash Flow (Starting May 2019)

Month	Money Spent	Money Earned	Profit	Number of Dozens Sold
May	\$110.00	\$525.00	\$415.00	35
June	\$35.00	\$100.00	\$65.00	6
July	\$80.00	\$225.00	\$145.00	15
August	\$20.00	\$50.00	\$30.00	3
September	\$50.00	\$140.00	\$110.00	9
October	\$60.00	\$180.00	\$120.00	12
November	\$30.00	\$90.00	\$60.00	6
December	\$30.00	\$125.00	\$95.00	8

Filing Status ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here <input type="checkbox"/>		

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1955 ☐ Are blind Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

(1) First name		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
Last name				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a Tax-exempt interest 2a	2b Taxable interest. Attach Sch. B if required 2b
3a Qualified dividends 3a	3b Ordinary dividends. Attach Sch. B if required 3b
4a IRA distributions 4a	4b Taxable amount 4b
c Pensions and annuities 4c	d Taxable amount 4d
5a Social security benefits 5a	b Taxable amount 5b
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	6
7a Other income from Schedule 1, line 9	7a
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶	7b
8a Adjustments to income from Schedule 1, line 22	8a
b Subtract line 8a from line 7b. This is your adjusted gross income ▶	8b
9 Standard deduction or itemized deductions (from Schedule A) 9	10
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A 10	11a
11a Add lines 9 and 10	11b
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2019)

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>		12a	
b Add Schedule 2, line 3, and line 12a and enter the total		12b	
13a Child tax credit or credit for other dependents		13a	
b Add Schedule 3, line 7, and line 13a and enter the total		13b	
14 Subtract line 13b from line 12b. If zero or less, enter -0-		14	
15 Other taxes, including self-employment tax, from Schedule 2, line 10		15	
16 Add lines 14 and 15. This is your total tax		16	
17 Federal income tax withheld from Forms W-2 and 1099		17	
18 Other payments and refundable credits:			
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	
d	Schedule 3, line 14	18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits		18e	
19 Add lines 17 and 18e. These are your total payments		19	
20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid		20	
21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>		21a	
b Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number			
22 Amount of line 20 you want applied to your 2020 estimated tax		22	
23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions		23	
24 Estimated tax penalty (see instructions)		24	

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee (Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☐ No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. Email address

Paid Preparer Use Only

Preparer's name Preparer's signature Date PTIN Check it: ☐ 3rd Party Designee ☐ Self-employed

Firm's name Phone no. Firm's EIN

Firm's address

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2019)

SCHEDULE C
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019

Attachment
Sequence No. 09

Name of proprietor		Social security number (SSN)	
A Principal business or profession, including product or service (see instructions)		B Enter code from instructions ▶	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code			
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶			
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No			
H If you started or acquired this business during 2019, check here <input type="checkbox"/> Yes <input type="checkbox"/> No			
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No			
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):	20a	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20b	
12 Depletion	12	b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	22	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	23	
15 Insurance (other than health)	15	23 Taxes and licenses	24	
16 Interest (see instructions):		24 Travel and meals:	24a	
a Mortgage (paid to banks, etc.)	16a	a Travel	24b	
b Other	16b	b Deductible meals (see instructions)	25	
17 Legal and professional services	17	25 Utilities	26	
		26 Wages (less employment credits)	27a	
		27a Other expenses (from line 48)	27b	
		b Reserved for future use	28	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		29	
29 Tentative profit or (loss). Subtract line 28 from line 7	29			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.				

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III	Cost of Goods Sold (see instructions)
-----------------	--

- | | | | | |
|----|--|---------------------------------|--|---|
| 33 | Method(s) used to value closing inventory: | a <input type="checkbox"/> Cost | b <input type="checkbox"/> Lower of cost or market | c <input type="checkbox"/> Other (attach explanation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | | |
| 38 | Materials and supplies | 38 | | |
| 39 | Other costs | 39 | | |
| 40 | Add lines 35 through 39 | 40 | | |
| 41 | Inventory at end of year | 41 | | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 | | |

Part IV	Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.	42
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- 43** When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____ / _____ / _____
- 44** Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
- a** Business _____ **b** Commuting (see instructions) _____ **c** Other _____
- 45** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 46** Do you (or your spouse) have another vehicle available for personal use?. ☐ Yes ☐ No
- 47a** Do you have evidence to support your deduction? ☐ Yes ☐ No
- b** If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

[illegible]

SCHEDULE SE
(Form 1040 or 1040-SR)

Self-Employment Tax

OMB No. 1545-0074

2019

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment
Sequence No. **17**

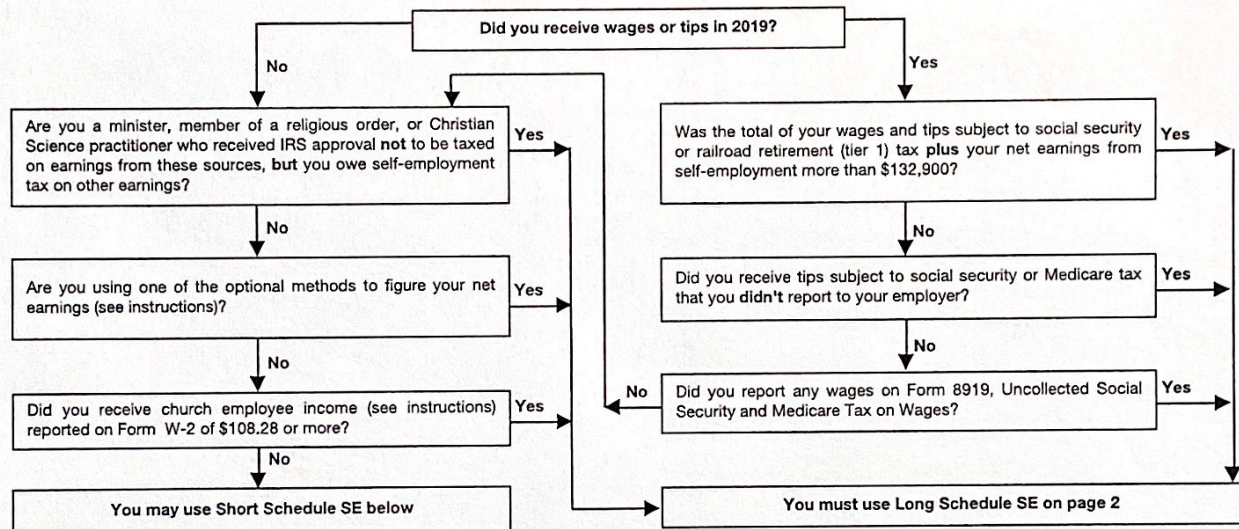
Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with self-employment income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b ()	
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	
3 Combine lines 1a, 1b, and 2	3	
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b ►	4	
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .	5	
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040 or 1040-SR) 2019

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with self-employment income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)

1a

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

1b ()

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions)

2

3 Combine lines 1a, 1b, and 2

3

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

4a

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue

4c

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

6 Add lines 4c and 5b

6

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2019

7 132,900

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$132,900 or more, skip lines 8b through 10, and go to line 11

8a

b Unreported tips subject to social security tax (from Form 4137, line 10)

8b

c Wages subject to social security tax (from Form 8919, line 10)

8c

d Add lines 8a, 8b, and 8c

8d

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10

11 Multiply line 6 by 2.9% (0.029)

11

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040 or 1040-SR)**, line 4, or **Form 1040-NR**, line 55

12

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040 or 1040-SR)**, line 14, or **Form 1040-NR**, line 27

13

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$8,160, or (b) your net farm profits² were less than \$5,891.

14 Maximum income for optional methods

14 5,440

15 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross farm income¹ (not less than zero) or \$5,440. Also include this amount on line 4b above

15

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,891 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14

16

17 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above

17

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Laws, Regulations, & Codes



Craving Cakes

~BY ELIANA COWLING~

Laws, Regulations, and Codes

According to the Missouri Cottage Food Law (SB525), individuals can sell their products directly to consumers, which includes sales out of their home. This allows me to legally sell baked goods out of my home without a business license. I can legally sell up to \$50,000 worth of products per year. No permit, inspection, business license, or training from the health department is needed. In fact, a local health department is not allowed to regulate a cottage food operation. Craving Cakes maintains a high standard in regards to a clean environment. Some examples include the following: cleaning work surfaces and sanitizing with bleach water before and after use, washing my hands frequently while working, using equipment that has been effectively sanitized prior to use, and keeping my household pet out of my work area while I am baking. All of this ensures a healthy and clean environment as I bake for my customers. My parents have a basic homeowner's insurance policy which insures my home in case of fire damage or injuries. There is a local fire department that serves Trenton in case of emergency.



CITY OF TRENTON
APPLICATION FOR OCCUPATIONAL LICENSE
License runs from July 1 to June 30

Business Name: _____

Business Address: _____

City, State and Zip Code: _____

Mailing Address: _____

City, State and Zip Code: _____

Phone Number: _____

Missouri Sales Tax # (if applicable): _____

Contact Person: _____

Owner: _____

License Fee

If in Trenton your License is based on Gross Receipts

\$0 - \$250,000-----\$50.00

For each additional \$250,000 in gross receipts or part thereof-----\$50.00

(Maximum of \$300 for any License Fee)

If you're an Itinerant Merchant or out of City Contractor-----\$100.00

You are required by Missouri Law to show proof of Workmen's Compensation, if applicable. Please attach a copy!



MISSOURI DEPARTMENT OF
REVENUE

Missouri Tax Registration Application

Department Use Only
(MM/DD/YY)

--	--	--	--	--	--	--	--	--	--

Missouri Tax I.D.
Number
(Optional)

--	--	--	--	--	--	--	--	--	--

Federal Employer
I.D. Number

--	--	--	--	--	--	--	--	--	--

Answer all questions completely. Incomplete and unsigned applications will delay processing.

Reason for Application

3. Select all tax types for which you are applying:

Sales from a Missouri business location

☐ Retail Sales

☐ Temporary Retail Sales (Less than 191 days)

☐ Retail Liquor or Alcohol Sales

Sales or Purchases from an out-of-state location

☐ Vendor's Use

☐ Consumer's Use (Missouri purchases where tax is not collected.)

Missouri Employer Withholding Tax

☐ Regular Withholding

☐ Domestic or Household Employee

☐ Transient Employer*

Corporate Tax

☐ Corporate Income

☐ Corporate Franchise

* Bond Required

Reason for Applying

☐ New MO Registration

☐ Purchase of Existing Business

☐ Reinstating Old Business

☐ Converted (must have converted through the Missouri Secretary of State's office)

☐ Court Appointed Receiver

☐ Other:

Owner Information

4. Owner Name (Enter Corporation, LLC or Partnership Name, if applicable)

Address

E-mail Address

City

State

ZIP Code

County

If an individual is listed as the owner, you must also provide the following:

Social Security Number

Date of Birth (MM/DD/YYYY)

Telephone Number

Ownership Type

5. Ownership Type ☐ Sole Proprietor ☐ Partnership ☐ Government ☐ Trust

All ownership types listed below, unless specifically exempted, are required to be registered with the Missouri Secretary of State's Office (register at sos.mo.gov or call (866) 223-6535). Your application will not be complete without providing the charter number issued to you by their office.

☐ Limited Partnership - LP Number

☐ Limited Liability Partnership - LLP Number

☐ Limited Liability Company - LLC Number

Taxed as a ☐ Disregarded Entity ☐ Partnership ☐ Corporation

☐ Missouri Corporation - Missouri Charter No.

Date Incorporated (MM/DD/YYYY) ____/____/____

☐ Non-Missouri Corporation - Missouri Charter No.

State of Incorporation ____ Date Registered in Missouri (MM/DD/YYYY) ____/____/____

☐ Not Required to register with Missouri Secretary of State

☐ Other

Previous Owner Information

6. Is there a previous owner or operator for the business? ☐ Yes* ☐ No *If yes, the following section must be completed.

Select any of the following that you purchased from the previous owner: ☐ Inventory ☐ Fixtures ☐ Equipment ☐ Real Estate

☐ Other

Purchase Price

Name of Previous Owner or Operator

Missouri Tax Identification Number

Physical Location of Previous Business

City

State

ZIP Code

Address of Previous Business

City

State

ZIP Code



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Mailing and Storage Address

Reporting forms and notices will be mailed to this address.

7. Address (street, rural route or P.O. Box)	City	State	ZIP Code
--	------	-------	----------

Company Name if different than owner

Which forms do you want mailed to this address?

☐ All Tax Types ☐ Sales and Use Tax ☐ Corporate Income Tax ☐ Employer Withholding Tax

Address where you will store your tax records (do not use a P.O. Box for record storage).

8. Physical Address	City	State	ZIP Code
---------------------	------	-------	----------

Officers, Partners, or Members

9. Provide the officers, partners, or members (L.L.C.) of your business who are responsible for the collection and remittance of tax. Listing individuals or entities here indicates they have direct supervision or control over tax matters. Attach list if needed.

Name (Last, First, Middle Initial)		Title	
Social Security Number		Federal Employer ID Number (FEIN)	Date of Birth (MM/DD/YYYY)
Home Address		City	
State	ZIP Code	County	Title Begin Date (MM/DD/YYYY)
Name (Last, First, Middle Initial)		Title	
Social Security Number		Federal Employer ID Number (FEIN)	Date of Birth (MM/DD/YYYY)
Home Address		City	
State	ZIP Code	County	Title Begin Date (MM/DD/YYYY)

Representatives

10. Business Tax Accounts: Identify all persons who are not a partner, member (L.L.C.), or officer of the business that have direct supervision or control over tax matters whom you authorize the Department to discuss your tax matters. Attach list if needed.

Title Begin or End Date (MM/DD/YYYY)	Name (Last, First, Middle Initial)		
Title	Social Security Number	Birthdate (MM/DD/YYYY)	
Home Address			
City	State	ZIP Code	County

Retail Sales, Consumer's or Vendor's Use Tax

11. Taxable Sales or Purchases Begin Date (MM/DD/YYYY) ____/____/____

12. Temporary License (Less than 191 days) (MM/DD/YYYY)

(Example: fireworks, temporary event, etc.) Begins ____/____/____ Ends ____/____/____

13. Seasonal Business: If you do not make taxable sales year round, please check the months that you do.

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June ☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

14. Estimated sales and use tax liability (select one). Your selection will determine your return filing frequency.

☐ Monthly (over \$500 a month) ☐ Quarterly (\$500 or less a month) ☐ Annually (less than \$100 a quarter)



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Business Name and Physical Location

15. Business Name (DBA name: attach list if necessary for additional locations)

Street, Highway (Do not use P.O. Box Number or Rural Route Number) _____ City _____

County _____ State _____ ZIP Code _____ Business Telephone Number _____

16. Will sales be made at various temporary locations in Missouri?
☐ No ☐ Yes—Attach a list of all known locations. If no Missouri location is given during initial registration, a general location will be used.

17. Is this business located inside the city limits of any city or municipality in Missouri?
 To verify go to <https://mytax.mo.gov/rtp/portal/home/business/salesUseTaxRateInformation>
☐ No ☐ Yes — Specify the city: _____

18. Is this business located inside a district(s)? For example, ambulance, fire, tourism, community or transportation development.
☐ No ☐ Yes — Specify the district name(s): _____

19. Describe the business activity, stating the major products sold and services provided. _____

☐ Retail _____% ☐ Wholesale _____% ☐ Service _____% ☐ Manufacturer ☐ Contractor ☐ Other _____

Business Activity

20. Do you make retail sales of the following items? Select all that apply.
☐ Alcoholic Beverages ☐ Alternative Nicotine ☐ Cigarettes or Other Tobacco Products ☐ Domestic Utilities
☐ E-Cigarettes or Vapor Products ☐ Food Subject to Reduced State Food Tax Rate ☐ Items Qualifying for Show Me Green Sales Tax Holiday
☐ Items Qualifying for Back-To-School Sales Tax Holiday <http://dor.mo.gov/business/sales/taxholiday/> ☐ Lead-Acid Batteries
☐ New Tires ☐ Post-Secondary Educational Textbooks ☐ Telecommunication Services
☐ Qualifying Utilities or Items Used or Consumed in Manufacturing or Mining, Research and Development, or Processing Recovered Materials.

21. Do you make retail sales of aviation jet fuel to Missouri customers? ☐ Yes ☐ No
 If yes, are your sales made at:
☐ A Missouri airport? ☐ A location outside Missouri and the fuel is transported into Missouri?
 If yes, is the airport located in Missouri and identified on the National Plan of Integrated Airport Systems (NPIAS)? ☐ Yes ☐ No
 If yes, provide a list of applicable locations: _____

22. Do you use, store, or consume aviation jet fuel in Missouri where the seller does not collect tax? ☐ Yes ☐ No
 If yes, is the fuel stored, used, or consumed in an airport that is identified on the NPIAS? ☐ Yes ☐ No
 If yes, provide a list of applicable locations: _____

23. Do you lease or rent motor vehicles that were purchased sales tax exempt, to Missouri customers? ☐ Yes ☐ No
 If you are an out-of-state company, will you lease motor vehicles to a Missouri resident where the lease is entered into outside Missouri and the motor vehicle is delivered outside Missouri? ☐ Yes ☐ No

If you are an out-of-state entity doing business in Missouri, please answer the following questions.

Out-of-State Company

24. Do you have a location or job site in Missouri? ☐ Yes ☐ No
 If yes, attach a list of your locations including address, city, state, zip code and indicate if the location is inside or outside the city limits. _____

25. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list where they live and indicate if they are inside or outside the city limits..... ☐ Yes ☐ No

26. Do your representatives who reside in Missouri:
 A. Approve customer orders?..... ☐ Yes ☐ No
 B. Make on the spot sales?..... ☐ Yes ☐ No
 C. Maintain an inventory?..... ☐ Yes ☐ No
 D. Deliver merchandise to the customer?..... ☐ Yes ☐ No

27. Do you have non-resident representatives, agents, or temporary employees coming into Missouri on a regular basis? ☐ Yes ☐ No
 If yes, define the activities performed while in Missouri. _____

28. Do you have real or tangible personal property in Missouri? ☐ Yes ☐ No
 If yes, please describe: _____



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Corporate Income Tax

29. Is this corporation registered with the Internal Revenue Service as a ☐ Regular or Close Corporation ☐ Sub Chapter S Corporation

30. Corporation Tax Begin Date in Missouri (MM/DD/YYYY) _____ Corporation Taxable Year End (MM/DD) _____

31. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri estimated tax is expected to be at least \$250, or 6.25% of the Missouri taxable income, check the "Yes" box..... ☐ Yes ☐ No

Employer Withholding Tax

32. Missouri Withholding Begin Date (MM/DD/YYYY) _____ How many of your employees will work in Missouri? _____

33. Estimated employer withholding tax liability (select one). Your selection will determine your return filing frequency.

Estimated monthly gross wages _____ X 5.4% = _____

☐ Annually (less than \$100 withholding tax per quarter)

☐ Monthly (\$500 to \$9,000 withholding tax per month)

☐ Quarterly (\$100 withholding tax per quarter to \$499 per month)

☐ Quarter-Monthly (weekly) (over \$9,000 withholding tax per month; required to pay electronically)

34. Does a parent company file withholding tax reports and receive full compensation for timely filed returns? ☐ Yes ☐ No

35. If you do not pay wages year round, please check the months that you do pay wages.

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June ☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Withholding Tax Courtesy Mailing Address (a copy of all withholding tax delinquent notices will be mailed to this address)

36. Business Name (DBA name) _____

Street, Route or P.O. Box _____

City _____

County _____

State _____

ZIP Code _____

Business Telephone Number _____

Transient Employer

37. Are you a transient employer? ☐ Yes ☐ No

An employer not domiciled in Missouri and temporarily transacting business in Missouri for less than 24 consecutive months is defined as a transient employer. (Example: contractor, temporary staffing agency, etc.). For additional information, contact the Department at businessstaxregister@dor.mo.gov or call (573) 751-0459. If you have indicated that you are a transient employer, you must complete the entire Employer Withholding Tax Section above.

A transient employer must submit the following with this application:

• A completed insurance certification slip indicating Missouri as a covered state for worker's compensation

• Missouri Employment Security Account number, if hiring a Missouri resident: (first seven digits required)

• Your Missouri Certificate of Authority Number issued by the corporate division of the Missouri Secretary of State's Office

• A Transient Employer Bond not less than \$5,000

Missouri Employment Security Account Number

Calculate your transient employer bond:

A. Missouri withholding tax Monthly gross wages _____ X 5.4% = _____ X 3 = _____ (a)

B. Missouri unemployment tax Average # of workers _____ X \$7,000 = _____ X 3.38% _____ / 4 = _____ (b)

(a) _____ + (b) _____ = _____ (amount of bond - minimum \$5,000)

Visit <http://dor.mo.gov/forms/index.php?category=13> for bond forms.

Type of bond ☐ Cash Bond (Form 332) ☐ Certificate of Deposit (Form 4172) ☐ Irrevocable Letter of Credit (Form 2879) ☐ Surety Bond (Form 331)

Signature

Comments: _____

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. This application must be signed by the owner, if the business is a sole proprietorship, or by an individual listed in the Officer, Partners, or Members section of this application. The signing party is acknowledging that they have direct supervision or control over tax matters.

Signature _____

Title _____

Date (MM/DD/YYYY) _____

Typed or Printed Name _____

E-mail Address _____

Confidentiality of Tax Records

Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply the Department with a power of attorney to grant the authority to release confidential information to them. Visit <http://dor.mo.gov/forms> to obtain a Power of Attorney (Form 2827).

Form 2643 (Revised 04-2019)

Mail to: Taxation Division
P.O. Box 357
Jefferson City, MO 65105-0357

Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businessstaxregister@dor.mo.gov

Visit
<http://dor.mo.gov/business/register/>
for additional information.



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Transient Employer: Missouri **Statute 285.230, RSMo.** a transient employer must file a bond with the Department unless they meet all the exemption criteria listed in 285.230(2). The amount of bond shall not be less than the average estimated quarterly withholding and unemployment tax liabilities of the employer and in no case less than \$5,000 nor more than \$25,000.

*** Important: If you are a transient employer and fail to file a bond, you are in violation of Missouri law. You may be guilty of a misdemeanor and penalized up to \$5,000 and will not be able to perform work in Missouri.

Cash Bond (Form 332)

1. Fully complete the cash bond form. Owners name must include owner, all partners, corporation, or LLC name.
2. Sign the cash bond form.
3. Forward a cashier's check, money order, or certified check with the cash bond form. Cash, personal, or company checks are not acceptable.

Surety Bond (Form 331)

1. Owners name must include owner, all partners, corporation, or LLC name.
2. A surety bond must be issued by an insurance company licensed for bonding with the Department of Insurance, State of Missouri.
3. It must be on the form provided by the Department.
4. The form must bear the effective date.
5. It must be signed by an authorized representative of the surety company and the owner, partner, officer, or member.
6. The Surety Bond must be accompanied by a valid Power of Attorney letter, issued by the surety company, authorizing the surety official to sign the Surety Bond.
7. It must be the original bond. A copy is not acceptable.

Irrevocable Letter of Credit (Form 2879)

1. Owners name must include owner, all partners, corporation, or LLC name.
2. The letter of credit must be issued by a financial banking institution located in the United States.
3. It must be on the form provided by the Department.
4. It must be the original letter of credit. A copy is not acceptable.
5. It must state the owner's name.
6. It must state the date of issuance.
7. It must be signed by a bank official and notarized.
8. It must be accompanied by an "Authorization for Release of Confidential Information" form which must be signed by the owner, partner, officer, or member and notarized.

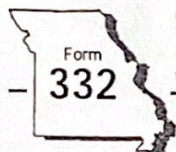
Certificate of Deposit (Form 4172)

1. The Certificate of Deposit must be issued by a state or federally chartered financial institution.
2. The Certificate of Deposit must be issued in the name of the Missouri Department of Revenue and the owner, all partners, corporation name or limited liability company name.
3. It must be issued for not less than 24 months.
4. It must be accompanied by the "Assignment of Certificate of Deposit" form provided by the Department which must be completed by the financial institution.
5. The Certificate of Deposit must be endorsed or accompanied by a signed withdrawal slip.
6. The actual Certificate of Deposit, Assignment of Certificate of Deposit, and a copy of the signature card must be forwarded with the registration application.

Form 2643 (Revised 04-2019)



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MISSOURI DEPARTMENT OF
REVENUE
Cash Bond

Department Use Only
(MM/DD/YY)

--	--	--	--	--	--

Missouri Tax I.D.
Number
(Optional)

--	--	--	--	--	--	--	--

Federal Employer
I.D. Number

--	--	--	--	--	--	--	--

Personal or company checks will not be accepted as payment. Please remit a cashier's check or money order.

Cash Bond Type

Select only one:

☐ Sales and Use Tax

☐ Other Tobacco Products

☐ Cigarette Tax

☐ Transient Employer Withholding and Unemployment Tax

☐ Motor Fuel Tax

Motor Fuel license type (Select One):

☐ Supplier or Permissive Supplier ☐ Distributor

☐ Terminal Operator ☐ Transporter

Amount (U.S. Currency - No personal or company checks) \$		Date (MM/DD/YYYY) ___/___/___	
At the request of Taxpayers or Business (Owner's name, all Partners, Corporation, or LLC Name)			
Taxpayer or Business Owner's Address		City	
County	State	Zip Code	E-mail Address

_____(Taxpayer) hereby files with the Missouri Department of Revenue this cash bond and the attached cashier's check or money order in the amount of _____ (\$_____).

Taxpayer understands that it is required to comply with all the provisions of any statutorily or constitutionally authorized state or local tax.

If Taxpayer becomes delinquent and owes the Department the above indicated tax, related fees, interest, additions to tax, and penalties due the state of Missouri, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies.

Delivery of any demands, notice, or service of process by the Department shall be deemed sufficient and made in the state of Missouri if personally served or if mailed by U.S. mail to the taxpayer or business address as set forth above. This cash bond and any legal action pertaining thereto shall be governed by and construed in accordance with the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this bond shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri.

By signing this cash bond, the undersigned states that he or she has authority to bind the taxpayer or business identified herein.

Sign	Owner, Partner, Corporate Officer or LLC Member	Date (MM/DD/YYYY)
	_____/_____/____	_____/_____/____

Mail to:

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

Motor Fuel Tax
Taxation Division
P.O. 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
P.O. Box 811
Jefferson City MO 65105-0811
Phone: (573) 751-7163
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

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

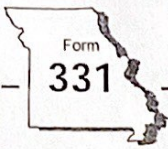
Visit <http://dor.mo.gov/business/register/> for additional information. TTY (800) 735-2966



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29



MISSOURI DEPARTMENT OF
REVENUE
Surety Bond

Department Use Only
(MM/DD/YY)

--	--	--	--	--	--	--	--	--	--

Missouri Tax I.D.
Number
(Optional)

--	--	--	--	--	--	--	--	--	--

Federal Employer
I.D. Number

--	--	--	--	--	--	--	--	--	--

Bond Type

Select One:

☐ Sales and Use Tax

☐ Cigarette Tax

☐ Other Tobacco Products

☐ Transient Employer Withholding Tax

☐ Motor Fuel Tax

Motor Fuel license type (Select One):

☐ Supplier or Permissive Supplier

☐ Terminal Operator

☐ Distributor

☐ Transporter

Requirements

- Issued by licensed surety company
- Signed by surety company's authorized representative
- Signed by taxpayer's authorized representative
- Include an effective date
- Include a valid Power of Attorney issued by the surety company.

Amount (U.S. Currency) \$	Bond Number	Issue Date (MM/DD/YYYY) ____/____/____	
At the Request of Taxpayer or Business (Owner's Name, All Partners, Corporation, or LLC Name)		County	
Taxpayer or Business Owner Address	City	State	Zip Code

(Issuer) hereby issues this Surety Bond (bond) in favor of the Missouri Department of Revenue, in the aggregate sum of _____ dollars (\$ _____). This bond shall secure the payment of the above indicated tax and related fees, interest, additions to tax, and penalties due the state of Missouri or the Department on or after the date of this bond.

The funds shall be paid to the Department upon a written demand for payment on the Issuer by referencing this bond. The demand for any payment shall be sent by U.S. mail. The Issuer shall upon receipt honor all partial or full demands for payment and make payment to the Department within thirty (30) days of receipt of the demand.

The surety may cancel the bond by delivering sixty (60) days written notice to the Department. Any election to cancel this bond shall not relieve, release, or discharge the Issuer from any liability for the indicated taxes, related fees, interest, additions to tax, and penalties of the taxpayer or business that may accrue for all periods prior to the cancellation of the bond.

The Department shall have a period of one year after the expiration or cancellation date of the sales, use, transient employer withholding and unemployment tax bond to make a demand for payment upon the Issuer.

The Department shall have a period of 3 years after the expiration or cancellation date of the motor fuel, cigarette and other tobacco products tax bond to make a demand for payment upon the Issuer.

This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with the laws of the state of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this bond shall be the state of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri. The Issuer understands and agrees that the surety shall be liable for prejudgment interest and attorney fees if it breaches its obligations under this bond.

The person signing this bond states that he or she has the legal authority to enter into this bond and to legally bind the taxpayer or business below.

Surety Name	Surety Phone Number (____) _____-____	Surety Company Certificate of Authority Number	
Surety Officials Name Typed or Printed		Signature of Surety Official	
Surety Address	City	State	Zip Code

Authorization

Authorization for release of confidential information has been set forth at the request of the Department and does not constitute a part of, or an exhibit to, the surety bond.

I hereby authorize release of confidential tax information to the Issuing Surety Company listed above for the purpose of making demand for payment on the Surety Bond Number listed above as long as the obligation remains in force and effect. Release of this information to the named surety company does not give the surety company authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure of confidential tax information that is necessary for making demand for or receiving such payment. By signing this Authorization, I state that I have the legal authority to bind the taxpayer or business below.

In witness whereof, this taxpayer or business duly executed the foregoing this _____ day of _____, 20____.

Taxpayer or Business Owner (Proprietorship, Partnership, Corporation or LLC)	Title	Phone Number (____) _____-____
Signature of Owner, Partner, Corporate Officer, or Member	Print or Type Name of Person Signing This Release	E-mail address

Form 331 (Revised 02-2015)

Mail To: Sales and Use or Transient Employer
Withholding Tax
P.O. Box 357
Jefferson City, MO 65105-0357
Phone: (573) 751-5860
Fax: (573) 522-1722
E-mail: businessstaxregister@dor.mo.gov

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

Cigarette Tax
P.O. Box 811
Jefferson City MO 65105-0811
Phone: (573) 751-7163
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

Other Tobacco Products
P.O. Box 3320
Jefferson City, MO 65105-3320
Phone: (573) 751-5772
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov



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Chapter 605. Licenses and Business Regulations

Cross References — As to prohibition of issuance of licenses to person delinquent in payment of license taxes, personal taxes, etc., §605.070; as to licenses for sale, etc., of alcoholic beverages, §§600.020 et seq.; as to dog licenses, §210.150; as to finance and taxation generally, ch. 140; as to motor vehicles licensing and registration, Ch. 380; as to allowing disorderly, etc., persons to assemble or congregate in or about place of business, §215.227; as to peddlers, solicitors, etc., generally, ch. 610; as to zoning generally, ch. 400, art. VIII.

Article I. In General

Section 605.010. Definitions — Generally.

[R.O. 2011 §605.010; Code 1967 §6-5; CC 1975 §17-1]

For the purposes of this Article, the following words and phrases shall have the meanings respectively ascribed to them by this Section:

LICENSEE

Any person engaged in any occupation, trade, business or vocation, to whom a license has been issued.

PLACE OF BUSINESS

Any lot, enclosure, stand, stall, barn, hut, store, hall, building, warehouse, gallery, tent or structure.

PROSPECTIVE LICENSEE

Any person engaged in any occupation, trade, business or vocation to whom a license has not yet been issued.

Section 605.020. Definitions — Certain Machines, Devices, Etc., Defined As Referring To Owners, Operators, Etc., Thereof For Licensing Purposes.

[R.O. 2011 §605.020; Code 1967 §6-5; CC 1975 §17-3]

The terms "automatic musical instrument, coin-operated", "billiard, pool or snooker table", "marble or pinball machine", "mechanical baseball apparatus", "music machine, coin-operated", "muscle developer", "pinball machine, coin-operated", "cane, ball, knife or doll rack", "gasoline pump", "hay press or cutter", "hay scales", "magnifying glasses", "public scales" and "telescopic views" shall be deemed and construed to refer to any person engaged in the business, trade or occupation of renting, leasing, loaning or operating for profit any machine, instrument, device or thing so enumerated, or any person engaged in the business, trade or occupation of causing such machines, instruments, devices or things so enumerated to be held out for public use or convenience, and the amount of the license tax set out in this Chapter shall be deemed and construed to be a tax upon such person so engaged in such occupation, trade or business and shall in no event be deemed a tax upon such machine, instrument, device or thing so enumerated.

[1] Cross Reference — For case holding invalid authority of city to levy license tax on coin-operated music machines, *Moots v. City of Trenton*, 358 Mo. 273, 214 S.W.2d 31.

Section 605.030. License Required.

Except as excluded by Section 71.620, RSMo., no person or persons, firm, association, organization, partnership, or corporation shall engage in any trade, occupation, avocation, vocation, or business without having procured or obtained a license therefore from the City Collector.

Section 605.040. Application For License — Generally — Payment of Tax — Issuance and Signing of License.

[R.O. 2011 §605.040; CC 1967 §6-11; CC 1975 §17-5; Ord. No. 2877 §12, 5-29-1979]

- A. All applicants for license under the provisions of this Article shall apply in person or by agent at the office of the City Collector and shall pay to such Collector the amount of license tax levied on such trade, business or occupation as herein provided for and required. If, upon examination, the Collector determines that all of the provisions and requirements of this Article have been complied with and that the applicant is entitled to a license, such Collector shall issue a license to such person, which license shall also be signed by the Mayor and City Clerk, with the Seal of the City affixed thereto.
- B. Persons, firms, and businesses affected by this Article shall make application for license no later than June thirtieth (30th) of each year. All license applications, other than new businesses, shall be considered delinquent after this date and subject to a five dollar (\$5.00) penalty.
- C. Each applicant for a business license under this Chapter shall submit a statement from the Missouri Department of Revenue pursuant to Section 144.083.4, RSMo., stating no tax is due, which statement is a prerequisite to the issuance or renewal of a City business license. The statement required by this Section shall be dated within ninety (90) days of submission of the business license application or renewal application.

Section 605.050. "Gross Receipts" Defined.

[R.O. 2011 §605.060; Ord. No. 2877 §6, 5-29-1979]

For the purposes of this Article, "*gross receipts*" are defined as all receipts including cash, credit, fees, commissions, brokerage charges, interest earned, rentals, and property of any kind either from sales made or services rendered, without deduction for the cost of property sold, cost of materials, labor, taxes, interest, and discounts.

Section 605.060. Inspection — Audit of Licensee's Records — To Determine Correctness of Application.

[R.O. 2011 §605.070; Ord. No. 2877 §13, 5-29-1979]

The City shall be permitted to make an inspection and audit of the records of any licensee for the purpose of determining the correctness of the licensee's application for licenses. Such information is privileged, however, and such personnel are not permitted to divulge such information except in a court proceeding brought to collect the tax as provided in this Article.

Section 605.070. Issuance of License or Permit To Persons Delinquent in Payment of License Taxes, Personal Taxes, Etc., Prohibited.

[R.O. 2011 §605.080; Code 1967 §6-42; CC 1975 §1-11]

No license or permit issued under the term of this Code or any other ordinance of the City shall be issued to any applicant therefor who, at the time, owes a delinquent license, personal or merchant's and manufacturer's tax to the City, until all such delinquent taxes have been paid.

Section 605.080. Effective Date and Terms of Licenses.

[R.O. 2011 §605.090; Ord. No. 2877 §8, 5-29-1979]

All licenses shall take effect from the date of issue, July first (1st) of each year, and shall be based upon the gross receipts volume for the previous calendar year of January first (1st) through December thirty-first (31st). In the case of new business, except for those mentioned in Section 605.110 below, a license fee of twenty dollars (\$20.00) shall be charged for the first (1st) year or any portion of the year.

Section 605.090. Persons Not To Be Charged For Business License.

- A. No person following for a livelihood the profession or calling of minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiropodist, or physician or surgeon in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on such profession or calling, and after December 31, 2003, no investment funds service corporation as defined in Section 143.451, RSMo., may be required to pay any such license fee in excess of twenty-five thousand dollars (\$25,000.00) annually, any law, ordinance or Charter to the contrary notwithstanding.
- B. No person following for a livelihood the profession of insurance agent or broker, veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or salesman in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee for the privilege of following or carrying on his/her profession unless that person maintains a business office within the City of Trenton.

Section 605.100. Gross Receipts Basis For License Tax Fee.

[R.O. 2011 §605.100; Ord. No. 2877 §5, 5-29-1979; Ord. No. 2884 §1, 8-8-1979; Ord. No. 2014-14 §1, 4-28-2014; Ord. No. 2017-44 § 1, 7-10-2017]

- A. All license taxes shall be based upon gross receipts in accordance with the following schedule:

License Taxes	
Gross Receipts	Fee
\$0 to \$250,000.00	\$50.00
For each additional \$250,000.00 in gross receipts or part thereof	\$50.00

- B. The provisions of this schedule notwithstanding, the maximum license tax fee shall be three hundred dollars (\$300.00).

Section 605.110. Exemptions — Gross Receipts.

[R.O. 2011 §605.110; Ord. No. 2877 §9, 5-29-1979; Ord. No. 2014-22 §1, 6-9-2014; Ord. No. 2017-45 § 1, 7-10-2017; Ord. No. 2019-35, 6-10-2019]

- A. The following named occupations and businesses are exempt from the gross receipts provisions of this Article. The license fee schedule is as noted:
1. Fortunetellers, clairvoyants, spiritualistics, palmists, phrenologists, whether or not admissions are charged and not for the benefit of charity: one hundred dollars (\$100.00) per day.
 2. Itinerant merchants (persons not maintaining a permanent place of business in the City of Trenton and who travel from place to place selling goods, wares and merchandise, or performing services): one hundred dollars (\$100.00) per year.
 3. Carnivals and circuses: fifty dollars (\$50.00) per day.
 4. Necromancers: one hundred dollars (\$100.00) per day.

5. Taxicabs, with proof of insurance: fifteen dollars (\$15.00) per year.
6. All persons and/or business entities providing non-retail services in the City of Trenton that have an address registered with the Secretary of State's office inside the City limits of Trenton; and if any such entity is not required to register with the Secretary of State's office, those such entities that have their principal place of business inside of City Limits: fifty dollars (\$50.00) per year.
7. Food trucks providing service to the City's downtown area on Wednesdays during the hours of 11:00 A.M. through 2:00 P.M.: fifteen dollars (\$15.00) per day.
8. All other persons and/or entities providing non-retail services: one hundred dollars (\$100.00) per year.

Section 605.120. License Tax For Person Engaged in More Than One Business At Same Location, Etc. — Generally.

[R.O. 2011 §605.120; Code 1967 §6-3; CC 1975 §17-9]

Where any person engages in more than one form of occupation, trade or business for which licenses are required at a single location, under the same ownership, same management, same building and roof, such person shall pay for a license only for the occupation, trade or business requiring the highest tax.

Section 605.130. One License To Apply To All Offices of Business Operating As One Business — Under Separate Roof.

[R.O. 2011 §605.130; Ord. No. 2877 §7, 5-29-1979]

For the purposes of this Article, one (1) license shall apply to both main and all branch offices of any business operating as one (1) business, but under separate roofs. One (1) license shall also apply where one (1) or more of the listed businesses or occupations is conducted under the same roof or under separate roofs, if the conduct of the business is such to convey the intent of a single business with branch offices.

Section 605.140. License Tax For Person Engaged in More Than One Business At Same Location, Etc. — Exceptions.

[R.O. 2011 §605.140; Code 1967 §6-7, CC 1975 §17-10]

The provisions of Section **605.120** shall not apply to licenses for billiard, pool and snooker tables, coin-operated automatic musical instruments, music machines, marble or pinball machines and other pinball machines.

Section 605.150. Building Contractor's Evidence of Workers' Compensation Insurance Prior To Business License Issuance.

Building contractors shall provide evidence of Workers' Compensation insurance prior to business license purchase. No license required under the provisions of this Section shall be issued by the City Clerk to any building contractor until such building contractor produces a copy of a certificate of insurance for Workers' Compensation coverage if the applicant for the license is required to cover his/her liability under Chapter 287, RSMo. It is further made a violation of this Section to provide false information to the City.

Section 605.160. Licenses Not Issued For Games, Machines, Etc., Involving Chance, Risk or Gamble.

[R.O. 2011 §605.160; Code 1967 §6-12; CC 1975 §17-13]

No license shall be issued upon any game, mechanical machine or mechanical device which involves any chance, risk or gamble.

Section 605.170. Posting or Display of License.

[R.O. 2011 §605.170; Ord. No. 2877 §14, 5-29-1979]

The license shall be prominently displayed in the place of business.

Section 605.180. City Clerk To Keep Records.

[R.O. 2011 §605.180; Code 1967 §6-15; CC 1975 §17-16]

The City Clerk shall keep a book in which shall be registered all licenses granted, showing the date, commencement and termination of each license, to whom granted, for what trade, business or occupation and the location thereof, and the amount of the license tax paid.

Section 605.190. Revocation of License.

[R.O. 2011 §605.190; Ord. No. 2877 §11, 5-29-1979]

The City Council shall have the right to revoke any license granted by the city for cause and the City Administrator may suspend any license for cause until the next regular meeting of the City Council, at which time a final decision shall be rendered.

Section 605.200. Hucksters', Peddlers' or Itinerant Merchants' Vehicles Standing On or Obstructing Streets or Alleys.

[R.O. 2011 §605.200; Code 1967 §6-17; CC 1975 §17-18]

No licensed huckster's, peddler's or itinerant merchant's vehicle shall be allowed to make a stand on any street or alley, or to obstruct the passage of any street or alley.

Section 605.210. Junk Dealers, Pawnbrokers, Etc., To Keep Registers.

[R.O. 2011 §605.210; Code 1967 §6-18; CC 1975 §17-19]

Every person who shall be licensed as a pawnbroker, secondhand store, junk dealer, auto yard or auto wrecking shop shall keep a register, in which he/she shall, at the time of purchase or receipt of any articles, enter the names and residences of the persons from whom he/she shall or may have purchased or received the same, and he/she shall keep the register and the property purchased, if still in the licensee's possession, open and available at all times for examination and inspection of any person asking or demanding the same.

Section 605.220. Doing Business Without License — Penalty.

[R.O. 2011 §605.220; Ord. No. 2877 §15, 5-29-1979]

Any person who violates any provision of this Article shall be deemed guilty of an ordinance violation and upon conviction thereof, shall be punished by a fine of not more than five hundred dollars (\$500.00) or by imprisonment in the City Jail for not more than three (3) months, or by both such fine and imprisonment. Each day on which a violation of this Article occurs may be considered a separate offense.

Section 605.230. Food Establishments and Restaurants — Licensing Requirements.

[Ord. No. 2013-26 §1, 7-8-2013]

- A. Every food service establishment or restaurant which has the potential to discharge wastewater containing animal or vegetable fats, oils, grease or solids shall have installed the appropriate grease trap or interceptor device to prevent the discharge or concentration of such substances into the sewers. All such grease traps or interceptor devices shall be installed as set out in the Plumbing Code as adopted in Section **525.010** of the Trenton City Code.
- B. Every food service establishment or restaurant required to have a grease trap or interceptor device shall develop a cleaning schedule and shall have such devices serviced, maintained, inspected and cleaned, at the establishment's expense, as frequently as required to prevent discharge of grease into the sanitary sewers. The establishment shall maintain detailed records of such inspection and maintenance in a manner acceptable to the Building Inspector and the Water/Sewer Supervisor of Trenton Municipal Utilities. Records will remain on file for at least one (1) year.
- C. Compliance with this Section, as corroborated by the Building Inspector and the Water/Sewer Supervisor of Trenton Municipal Utilities, shall be an additional condition upon the issuance of an occupation license as set forth in this Chapter.
- D. It shall be unlawful to fail to install, maintain, service or inspect the grease traps or interceptor devices required by this Section, to fail to keep records required by this Section, to fail to allow the inspection of these records by City officials or to operate a food service establishment without first obtaining an occupation license as required by this Chapter of the Trenton City Code.
- E. After February 1, 2014, any person who violates any provision of this Section shall be deemed guilty of an ordinance violation and, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars (\$500.00) or by imprisonment in the City Jail for not more than three (3) months, or by both such fine and imprisonment. Each day on which a violation of this Section occurs may be considered a separate offense.

Marketing Plan



Craving Cakes

~BY ELIANA COWLING~

Marketing Plan

To gain additional customers, Craving Cakes will start by advertising its cupcakes on social media. To educate those people about what the business creates, this business has created both menus and business cards to distribute to businesses and past customers. To get customers to notice them, this business emphasizes that all cupcakes are made from scratch and are made with all natural ingredients, including real butter. A sales technique this business will employ is whenever a customer buys a certain amount of one flavor of cupcakes, the price decreases to \$10 for all of the dozens after one. This will encourage bigger orders and will result in more profit. The Craving Cakes business efforts are focused locally, mainly in Trenton and the surrounding areas. This is mainly because it is not a huge business and it has a smaller number of customers. If this business is successful and starts growing, efforts will be expanded regionally, spreading across a larger part of Missouri. Craving Cakes' public relations program is using social media to advertise cupcakes, prices, and why customers should order from this business. For example, I post about my cupcakes and have pop up sales to encourage people to purchase my cupcakes. The community promotion program that Craving Cakes uses is donating cupcakes to community events, such as school fundraisers, bringing in cupcakes for the staff at the local high school, and making cupcakes at a discounted rate for prom. I consider my business cards and menus as advertisements for my business as I distribute these frequently and some local businesses display them as well.

Craving Cakes Menu & Business Card






Craving Cakes
~BY ELIANA COWLING~



—Cupcakes—

WHITE VELVET
CHOCOLATE
PUMPKIN SPICE
LEMON
CONFETTI
ALMOND
COOKIES & CREME



—Frosting—

VANILLA BUTTERCREAM
CHOCOLATE BUTTERCREAM
RASPBERRY BUTTERCREAM
LEMON CREAM
CREAM CHEESE
CINNAMON CREAM CHEESE
CAKE BATTER
PEANUT BUTTER
ALMOND
COOKIES & CREME



—Prices—

\$15 FOR 1 DOZEN
\$25 FOR 2 DOZEN
\$35 FOR 3 DOZEN
\$45 FOR 4 DOZEN
\$55 FOR 5 DOZEN

All cupcakes are made from *scratch* and are made with *real butter*

Additional flavors available upon request

E-Mail cravingcakes2005@gmail.com *Phone* (660) 635-0210



Craving Cakes
~BY ELIANA COWLING~

 (660) 635-0210

 cravingcakes2005@gmail.com

Works Cited/Bibliography



Craving Cakes

~BY ELIANA COWLING~

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