



Missouri Department of Revenue
Annual 10% EEDP Reconciliation Return —
10 Percent Electrical Energy

Department Use Only (MM/DD/YY)



Reporting Period (MM/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

Owner's Name Business Name

Mailing Address City State Zip Code Due Date January 31, 2017

Business Phone Number Address Correction: Mailing Address Reporting Location Select one if: Amended Return Additional Return

Table with columns: Business Location, Code, Taxable Utility Purchases, Rate (%), Amount Of Tax. Includes rows for Full Rate and Manufacturing exemption (local tax only).

Totals section with calculation rows: Subtract: 2% timely payment allowance, Total sales tax due, Add: interest for late payment, Add: additions to tax, Subtract: approved credit, Pay This Amount (U.S. Funds Only).

Part A - Attach Taxable Equipment Listing with KWH Usage (and exempt equipment listing if necessary)

Table with columns: Number of Units, Description of Exempt Electrical Equipment, Hours Per Day (run-time), Days Per Week, Weeks Per Year, Phase, Amp Draws, Volts, HP, Wattage from VA, Wattage from HP, Estimated Hours Used Annually Per Unit, Estimated Hours Used Annually X No. of Units, KWH Per Year. Includes 'EXAMPLE' watermark.

Please calculate the hours used on each piece of taxable equipment for the full calendar year. The calculations in Part A are for the purpose of calculating the exemption under Section 144.030.2(13), RSMo, and should not take into account the additional exempt electricity under Section 144.054.2, RSMo. Section 144.030.2(13), RSMo, exempts from state and local sales tax "electrical energy used in the actual primary manufacturing, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (5) of this subsection, in facilities owned or leased by the taxpayer, ... if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used." Section 144.054, RSMo, exempts from state sales tax "electrical energy used or consumed in the manufacturing, processing, compounding, mining, or producing of any product or used or consumed in the processing of recovered materials ...". If total exempt electricity after taking into account the additional exempt usage per Section 144.054, RSMo, is at least 76% of total usage, the electricity is 100% exempt from state tax. Therefore, electricity that does not qualify for the state and local sales tax exemption under Section 144.030.2(13), RSMo, is subject to local sales tax only.

Part B - Computation of Percentage of Electricity Used

Table with columns: Estimated Usage, KWH, Percentage. Rows: A. Total Electricity Used (taken from suppliers bills) 100%, B. Taxable Electricity Used (Part A Total) (B=A), C. Exempt Electricity Used (A-B) (C=A).

Part D - Cost of Production

A. Direct Material.....		A	\$
B. Direct Labor.....		B	
C. Overhead Expenses			
1. Plant Equipment—Depreciation.....	C1		
2. Plant Equipment—Insurance.....	C2		
3. Plant Equipment—Taxes.....	C3		
4. Plant Building Rent or Depreciation.....	C4		
5. Compensation Insurance or Similar Cost.....	C5		
6. Indirect Labor.....	C6		
7. Utilities.....	C7		
8. List Other Expenses.....	C8		
Total Overhead Expenses (Total C1–C8).....		C	
D. Total Cost of Production (Total A, B and C).....		D	\$

Part E - Summary

1. Total cost of electrical energy used in operation (Part C, Column 2).....	1
2. Total cost of producing product or exempt operation (Part D, Line D).....	2
3. Total cost of electrical energy used directly in exempt operation (Part C, Column 3).....	3
4. Total production costs less electrical energy used in production or exempt operation (Line 2 minus Line 3).....	4
5. Ten percent of Line 4 (Line 4 times .10).....	5
6. Percentage of electrical energy used in production to total cost of production exclusive of electrical energy so used (Line 3 divided by Line 4).....	6

Description of Qualifying Process and Products Produced

Final Return: If this is your final return, enter the close date below and select the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed: _____

Out of Business Sold Business Leased Business

The calculation in Part E, Summary determines if you qualify for this exemption for the next calendar year. If you do not qualify, it is your responsibility to notify your utility provider, withdraw your exemption, and remit the appropriate tax to the state.

Under penalties of perjury, I declare that I have direct control, supervision or responsibility for completing this return. I attest that I have no taxable utility purchases to report for locations left blank.

If you pay by check, you authorize the Department of Revenue to process the check electronically.
Any check returned unpaid may be presented again electronically.

Sign and date return: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent.

Signature of Taxpayer or Agent		Print Name	
Title	Date Signed (MM/DD/YYYY)	Tax Period (MMDDYYYY) Thru (MMDDYYYY)	
	__/__/____	__/__/____ Thru __/__/____	



