

To request a refund of sales or use tax a purchaser paid to a seller, you will need to submit a fully completed and signed refund claim ([Form 472P](#), Purchaser's Claim under Section [144.190.4](#) for Sales or Use Tax Refund). Please submit all required documentation for the refund request. A checklist of required documentation is provided below.

All purchaser claims must include:

- [Form 472P](#), Purchaser's Claim under Section [144.190.4](#) for Sales or Use Tax Refund, and must include the Seller's information. A separate [Form 472P](#) should be submitted for each Seller.
- Exemption Certificate ([Form 149](#)) per each request.
- Excel Worksheet - A detailed worksheet listing the filing periods, in order, starting with the oldest period to most recent. The worksheet should include the seller's name(s), the invoice number(s), name and description per item, the dollar amount per item, the amount requested per item, and a detailed explanation of how each item(s) is specifically used in the production/manufacturing process. An excel worksheet is available for download on our [website](#).
- Copies of invoices supporting the claim (sampling 2 - 4 per quarter).
- Power of Attorney ([Form 2827](#)) - legible copy with printed name and a signature from an authorized representative.
- An Assignment of Rights ([Form 5433](#)) or [Form 5440](#).
 - o If [Form 5440](#) is submitted, a letter will be sent to the seller. The filed date of the refund claim will be the date that the seller agrees that the refund is warranted. If the seller fails to respond within thirty days after the letter has been sent the filed date of the refund claim will be 30-days from the date the letter was sent to the seller per statute [144.190.4\(2\), RSMo](#).
- If requesting a refund for utilities used or consumed in manufacturing, please provide a square footage analysis sheet to be used to determine the amount of utilities used directly in the manufacturing process. Include a breakdown of each area within the facility and an explanation of each area's specific function. Specify if an area in the square footage analysis sheet is used for storage of inventory before (raw materials) or after (finished goods) in the manufacturing process. Identify whether the area is included within the manufacturing facility or a standalone structure.

****For the efficiency of the refund claim(s) being processed, please see the following:**

- If multiple refund requests are being submitted, please submit all the required information above, for each claim with that claim.
- If you have an excel worksheet, you can email it to SalesRefund@dor.mo.gov along with a copy of the refund claim and other required information.
- When giving a description of the item and what it is used for, be as specific as possible.