Form
**1749 E-25**

Missouri Department of Revenue
**Application for 25 Percent Recovered Material Electrical Energy Exemption for Manufacturing**

Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

Note: This is not a refund application. A refund application must be filed by the utility in order to receive a refund for periods prior to issuance of the direct pay authorization letter.

**Part A - General Information**

Complete this application to apply for electrical energy direct pay authorization if the raw materials used in such processing contain at least 25 percent recovered materials according to Section 144.030.2(13), RSMo. A separate application should be completed for each calendar year for which you are applying. If approved and authorized, a non-expiring direct pay certificate will be issued. You do not need to reapply each year. If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state. If you qualify at a later date you can re-apply at that time.

1. Application Year and Identification Numbers

| Application Year (Calendar Year Only) | Type of Application ❒ New ❒ Renewal |
|---|---|
| | |

2. Applicable Business Location

| Business Trade Name | Business Phone (___ ___ ___) ___ ___ ___ – ___ ___ ___ ___ | County | |
|---|---|---|---|
| Street Address (Do Not Use P.O. Box or Rural Route) | City | State | Zip Code |
| | | | |

3. Owner Name and Address

| Business Trade Name | | County | |
|---|---|---|---|
| Street Address (Do Not Use P.O. Box Or Rural Route) | City | State | Zip Code |
| | | | |

4. Mailing Address (Select One)

❒ Business Address ❒ Owner Address ❒ Other (Give Full Address Below)

| Street Address | City | State | Zip Code | County |
|---|---|---|---|---|
| | | | | |

5. Contact Person (Attach Power of Attorney, Form 2827).

| Name | Title | Phone (___ ___ ___) ___ ___ ___ – ___ ___ ___ ___ |
|---|---|---|
| | | |

6. Type of Exempt Electrical Energy Usage (Select One)

If you are claiming an exemption for more than one process, you must submit an application for each.

❒ Material Recovery Processing Plant

Primary: ❒ Compounding ❒ Processing ❒ Manufacturing ❒ Mining ❒ Producing

Secondary: ❒ Fabricating ❒ Processing

7. Description of Business Operations and Products Produced (Attach additional sheet if needed)

8. Name and Address of Electrical Energy Supplier

| Supplier's Name | | County | |
|---|---|---|---|
| Street Address | City | State | Zip Code |
| | | | |

9. Applicable Numbers Assigned by Supplier (Attach additional sheet if needed)

| Account Number(s) | Percentage Taxable | Percentage Exempt | Description of Electrical Usage |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |



14016010001

Missouri Tax I.D. Number

**Part B**

## Section 1 Taxable Equipment Listing - Attach your taxable equipment listing with KWH usage (or exempt equipment listing, if applicable)

List all taxable equipment, special metered or not, which can include all electricity for air conditioners, lights, refrigerators, heaters, other appliances and machines used in maintenance of living, office, plant, shop or warehouse facilities. Compute total kilowatt hours by completing this section or attach your calculation of total taxable kilowatt hours.

| Number of Units | Description of Taxable Electrical Equipment Attach a detailed listing | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | | | | | | | Total KWH | |

EXAMPLE

Please calculate the kilowatt hours used on each piece of taxable equipment for the full calendar year. The calculations in Part B 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 2 Computation of Percentage of Electricity Used

| Estimated Usage | | KWH | Percentage |
|---|---|---|---|
| A. Total Electricity Used (taken from suppliers bills) | A | | 100% |
| B. Taxable Electricity Used | B | (Part B, Section 1) | (B÷A) |
| C. Exempt Electricity Used | C | (A–B) | (C÷A) |

## Section 3 Determination of Exempt and Taxable Purchases

Column 1 is obtained from suppliers' billings. (Include all meter billings.)
Column 2 is obtained by multiplying Column 1 by the taxable percentage in Part B, Section 2.
Column 3 is obtained by multiplying Column 1 by the exempt percentage in Part B, Section 2.

| Billing Period by Month | 1. Total Billing Exclusive of Sales Tax | 2. Billing Portion on Which Sales Tax is Due Taxable Equipment | 3. Billing Portion for Exempt Equipment |
|---|---|---|---|
| January | | | |
| February | | | |
| March | | | |
| April | | | |
| May | | | |
| June | | | |
| July | | | |
| August | | | |
| September | | | |
| October | | | |
| November | | | |
| December | | | |
| Total For Year _____ | | | |



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Missouri Tax I.D. Number

## Part C - Calculation of Recovered Material Content in Raw Materials

List all raw material suppliers and percentage of recovered material content necessary to qualify for the exemption.

| Name of Raw Material Supplier | A<br>Description of Raw Material | B<br>Total Weight or Volume (1) | C<br>% of Recovered Material (2) | D<br>(B*C) Weight or Volume of Recovered Materials | E<br>% Recovered Materials in Total Raw Materials (3) |
|---|---|---|---|---|---|
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| Total | | | | | % |

Check Figure: Total of Column D divided by Column B
(This number should equal the total for Column E.)

Check Figure %

(1) You can use either the weight of the materials or the volume of the materials. In either case, you must use the same unit of measure (pounds, ounces, feet or inches).

(2) This represents the percent of recovered materials in the raw materials. Your supplier should provide you with this information on form 5021.

(3) Divide amounts in Column D by the total of Column B.

Attach additional list if needed.

If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state.

## Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I declare that I have direct control, supervision or responsibility for completing this application. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge.

Signature

Title

Printed Name

Date (MM/DD/YYYY)
__ __ /__ __ /__ __ __ __

## Comments

Form-1749E-25 (Revised 09-2016)

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**Fax:** (573) 522-1271
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Visit dor.mo.gov/business/sales/ for additional information.

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