

Domestic Utility Refund Claims

Domestic utilities are utility services through a single or master meter for residential apartments, condominiums, assisted living centers and nursing homes, including services for common areas, and are considered exempt from sales tax unless a city or county imposes a local sales tax on utilities at the location of the facility.

Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund.

The following information must be submitted to validate the claim:

- **Detailed Worksheet**

Worksheet must list each period included in the claim, the taxed usage (or base) for each period, the sales tax paid for each period, which includes city, county and state tax, and the expected refund amount based on these figures. Worksheet should also include percentage of office space, maintenance areas or laundry service areas (if applicable) that is not eligible for refund. If there are multiple meters on the claim each meter must be shown on the worksheet, or multiple worksheets may be submitted per meter. You must also indicate what each meter is used for (ex: private lighting, dusk to dawn lights, pool, fountain, etc.) and the physical address. The refund request should also be reduced for local tax imposed on the sale of domestic utilities (if applicable). Domestic utility rates can be found on the Department's website at dor.mo.gov/business/sales/rates/.

- **Purchaser's Claim for Sales or Use Tax Refund Application ([Form 472P](#))**

A completed and signed application for refund is always required. Be as specific as possible when completing this form. "Requested refund amount" and "filing periods covered by refund claim" should match what is on the detailed worksheet.

- **Assignment of Rights from the Seller to Purchaser for Refund ([Form 5433](#))**

A fully completed assignment of rights is always required on refund requests for the year being claimed. The notarized copy from the Seller must be submitted to the Department. In the "Transactions" section, be as detailed as possible. The "tax period reported to department" and "amount of refund request" must match the [Form 472P](#) and detailed worksheet. Be sure that the utility company gives you the correct Missouri Tax I.D. Number and tax location where they reported this sales tax. If you are unable to obtain a [Form 5433](#) from the Seller, please submit [Form 5440](#) (*Statement Confirming Purchaser's Efforts to Obtain an Assignment of Rights from the Seller for Refund*).

- **Sample Bills (Invoices)**

Sample bills are always required. If a detailed worksheet is submitted, you must provide approximately 2-4 sample bills per year and per meter. The bills are additional back-up for the Department to verify that the worksheet is accurate and that the correct tax rate was charged. A billing summary or usage report may be submitted in addition to the sample bills, but not in place of them.

- **Residential Utility Exemption Certificate ([Form 4438](#))**

This form must be completed to establish the percentage of utilities purchased for domestic use by nursing homes, assisted living centers, condominiums or apartment complexes. The purchaser must indicate each location (including all individual meters if applicable) and their percentage of domestic use. If the location has an office, maintenance shed, laundry service area or any other area that is not for residential use, that percent of space is not considered for domestic use and is subject to tax. To figure the percentage of domestic space, divide the square footage used for domestic use by the square footage of the entire building.