

Missouri Department of Revenue  
**Exemption Certificate for Sales of Handicraft Items**

This form is to be displayed by the seller.

Seller's Name			
Address	City	State	Zip Code

<b>Signature</b>	<p>Under penalties of perjury, I declare that the above information and any attached supplement is true, completed, and correct. I certify that my sales of handicraft items are made by me or my spouse and the total gross proceeds from such sales do not constitute a majority of my annual gross income. I am, or my spouse is, at least 65 years of age.</p> <p>I will remain knowledgeable of the statutes and regulations regarding my sales. I will immediately notify the Missouri Department of Revenue, Taxation Division, of any change in circumstance that could reasonably lead me to believe I no longer qualify as exempt.</p> <p>To ensure my sales are tax exempt, I will display this certificate when making sales of handicraft items.</p> <p>I understand that any misrepresentation contained herein or failure on my part to fulfill the promises entered into herein will result in the imposition of tax, interest, and penalty on my sales and the immediate revocation of my exemption.</p>	
	Authorized Signature	Date (MM/DD/YYYY) ____ / ____ / _____

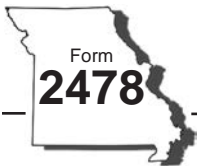
If you have questions, please contact the Department of Revenue at:

Form 2478 (Revised 04-2014)

**Phone:** (573) 751-2836  
**TTY:** (800) 735-2966  
**E-mail:** [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov)



Visit <http://dor.mo.gov/faq/business/special.php> for additional information.



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