Form **5636**

Missouri Department of Revenue

Marina Operator Exemption Certificate

All sellers who are engaged as motor fuel retailers and have marina operator customers who wish to purchase motor fuel tax exempt for exclusive use in watercraft must secure from their customers and retain in their files a properly executed marina operator exemption certificate, pursuant to **Section 142.815, RSMo.** Such certificates must be updated every five years to substantiate the exempt sales, and must be made available for inspection by the director of revenue or agents of the director during all business hours of the day.

Seller's Information

Name			Federal Employer Identification Number (FEIN)
Address	City	State	Zip Code

Purchaser's Information

Name			FEIN or Social Security Number (SSN)
Address			
City	State	Zip Code	Telephone Number (__ __ __) __ __ __ - __ __ __ __

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, completed, and correct. I certify that I am an operator of a marina, and the motor fuel purchased will be used solely for watercraft. The exemption certificate will be updated every five years with the above named retailer.

I further certify that under penalties of perjury that if any of the motor fuel on said invoice or sales slip is not used as certified above, which will make such fuel subject to the motor fuel law, I shall pay the tax theron. Should I not so pay the tax to the Department, I am liable for all penalties on such purchase, pursuant to the provisions of **Chapter 142, RSMo.**

Authorized Signature (Purchaser or Purchaser's Agent)	Date (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___

Mail to: Taxation Division
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Visit **http://www.dor.mo.gov/business/fuel/** for additional information.