MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION

APPLICATION FOR 10 PERCENT ELECTRICAL ENERGY EXEMPTION FOR MANUFACTURING

FORM
1749E-10
(REV. 12-2012)

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 your electrical energy costs exceed 10 percent of total production cost 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.

Mail completed application and direct questions to: **MISSOURI DEPARTMENT OF REVENUE, TAXATION DIVISION, P.O. BOX 358, JEFFERSON CITY, MO 65105-0358 or call (573) 751-2836.** (TDD 1-800-735-2966 or fax (573) 751-9409)

1. APPLICATION YEAR / ID NUMBERS

APPLICATION YEAR (CALENDAR YEAR ONLY)

TYPE OF APPLICATION ☐ NEW ☐ RENEWAL

MO. TAX ID NUMBER

FEIN

2. APPLICABLE BUSINESS LOCATION

BUSINESS TRADE NAME

BUSINESS PHONE (AREA CODE & NUMBER) (___ ___ ___)___ ___ ___-___ ___ ___ ___

STREET ADDRESS (DO NOT USE P.O. BOX OR RURAL ROUTE)

COUNTY

CITY

STATE

ZIP CODE

3. OWNER NAME AND ADDRESS

OWNER NAME

STREET OR ROUTE, P.O. BOX NUMBER

COUNTY

CITY

STATE

ZIP CODE

4. MAILING ADDRESS (Check one)

☐ BUSINESS ADDRESS ☐ OWNER ADDRESS ☐ OTHER (GIVE FULL ADDRESS BELOW)

STREET ADDRESS/P.O. BOX NUMBER

COUNTY

CITY

STATE

ZIP CODE

5. CONTACT PERSON (Attach Power of Attorney if not employed by applicant. Form 2827 can be obtained at www.dor.mo.gov/tax/forms)

NAME

TITLE

PHONE (___ ___ ___)___ ___ ___-___ ___ ___ ___

6. TYPE OF EXEMPT ELECTRICAL ENERGY USAGE (Check one)

NOTE: You must submit an application for each process if you are claiming an exemption for more than one process.

PRIMARY: ☐ COMPOUNDING ☐ PROCESSING ☐ MANUFACTURING ☐ MINING ☐ PRODUCING

SECONDARY: ☐ FABRICATING ☐ PROCESSING

☐ MATERIAL RECOVERY PROCESSING PLANT

7. DESCRIPTION OF BUSINESS OPERATIONS AND PRODUCTS PRODUCED (attach additional sheet if needed)

DRAFT subject to change

MO. TAX I.D. NUMBER

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 LIST IF NEEDED)

ACCOUNT NUMBER(S)	PERCENTAGE TAXABLE	PERCENTAGE EXEMPT	DESCRIPTION OF ELECTRICAL USAGE

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 and/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
												Total KWH	

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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 Section144.030.2 (12) RSMo. and should not take into account the additional exempt electricity under Section 144.030.2(13) 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)

MO. TAX I.D. NUMBER

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 EQUIP.	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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PART C — COST OF PRODUCTION

SECTION 1. TOTAL COST OF PRODUCTION

A. Direct Material	A	$
B. Direct Labor	B	
C. Overhead Expenses		
1. Plant Equipment-Depreciation	C1	
2. Plant Equipment-Insurance	C2	
3. Plant Equipment-Taxes	C3	
4. Plant Building Rent or Depreciation	C4	
5. Compensation Insurance or Similar Cost	C5	
6. Indirect Labor	C6	
7. Utilities	C7	
8. List Other Expenses _____	C8	
_____		
_____		
_____		
Total Overhead Expenses (Total C1–C8)	C	
D. Total Cost of Production (Total A, B and C)	D	$

MO. TAX I.D. NUMBER

PART D – SUMMARY

1. Total cost of electrical energy used in operation (Part B, Section 3, Column 1)	1	
2. Total cost of producing product in exempt operation (Part C, Line D)	2	
3. Total cost of electrical energy used directly in exempt operation (Part B, Section 3, Column 3).....	3	
4. Total production costs less electrical energy used in production in exempt operation (Line 2 minus Line 3)	4	
5. Ten percent of Line 4 (Line 4 multiplied by .10)	5	
6. Percentage of electrical energy used in production to total cost of production exclusive of electrical energy so used (Line 3 divided by Line 4)	6	

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.

Under penalties of perjury, I declare that I have direct control, supervision or responsibility for completing this application.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

SIGNATURE	TITLE	DATE (MM/DD/YYYY)
		__ __ / __ __ / __ __ __ __
PRINT NAME	TITLE	

COMMENTS:

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