



Missouri Department of Revenue
**Application for 10 Percent Electrical Energy
Exemption for Manufacturing**

Department Use Only
(MM/DD/YY)

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Missouri Tax I.D.
Number

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Federal Employer
I.D. Number

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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.

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.

1. Application Year and Identification Numbers

Application Year (Calendar Year Only)	Type of Application <input type="checkbox"/> New <input type="checkbox"/> Renewal
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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)

<input type="checkbox"/> Business Address <input type="checkbox"/> Owner Address <input type="checkbox"/> Other (Give Full Address Below)	County
Street Address	City State Zip Code

5. Contact Person (Attach Power of Attorney, [Form 2827](#) if not employed by applicant).

Name	Title	Phone (____) _____
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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.	<input type="checkbox"/> Material Recovery Processing Plant
Primary: <input type="checkbox"/> Compounding <input type="checkbox"/> Processing <input type="checkbox"/> Manufacturing <input type="checkbox"/> Mining <input type="checkbox"/> Producing	Secondary: <input type="checkbox"/> Fabricating <input type="checkbox"/> 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



14015010001

[illegible]

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)

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 _____			

Section 1 Total Cost of Production

Part C - 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		

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.

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. As provided in Chapter 143, RSMo , a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____/____/____

Comments	
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Mail to: Taxation Division
P.O. Box 358
Jefferson City, MO 65105-0358

Phone: (573) 751-2836
Fax: (573) 522-1271
E-mail: salestaxexemptions@dor.mo.gov

Visit dor.mo.gov/business/sales/
for additional information.



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