



Missouri Department of Revenue  
**Manufacturer's Declaration of  
Recovered Material Content**

This form is to be retained by the customer.

Manufacturer	Manufacturer of Raw Materials Name			
	Address	City	State	Zip Code

Customer	Customer's Name			
	Address	City	State	Zip Code

**Section 144.030.2(13) RSMo** provides an exemption for electrical energy used in facilities owned or leased by the taxpayer in manufacturing, processing, compounding, mining or producing a product, or in a material recovery processing plant, provided the raw materials used in such processing contain at least twenty-five percent (25%) recovered materials.

**Section 260.200(28) RSMo** defines "Recovered Materials" as those materials which have been diverted or removed from the solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent separation and processing.

As the manufacturer of product supplied to the customer stated above, this declaration is required by the Missouri Department of Revenue (Department). Calculations must be by volume or weight. In accordance with **Section 144.320 RSMo** your source documents are subject to inspection by the Director of Revenue or her or his duly authorized agents.

Note: The manufacturer should make a good faith estimate of the material supplied to the customer. The manufacturer is responsible for providing the Department of Revenue accurate and complete information concerning the materials supplied to the customer.

Product Information	Product Supplied		Year Supplied
	Description of the Recovered Materials* Contained in Product		
	Total Weight or Volume of the Recovered Materials*		Total Weight or Volume of all Materials Contained in Product
	Percentage of Recovered Materials Contained in Product**	Calculations by (Select One): <input type="checkbox"/> Volume <input type="checkbox"/> Weight	
	To determine the percentage of recovered materials contained in the product, you must divide the total weight or volume of the recovered materials by the total weight or volume of all materials contained in the product.		
	* Recovered Materials include post-industrial materials and post-consumer materials but does not include materials and by-products from an original manufacturing process which are merely reused within the process.  ** A separate form is required for each product supplied to the customer and for each year supplied. If desired, a supplemental schedule may be attached for additional products rather than using a separate form.		

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____ / ____ / ____

