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Missouri Department of Revenue  
**Missouri Sales or Use Tax  
Exemption Application**

**Required Information to Submit**

Submit the listed items to ensure the Department of Revenue (Department) can process your exemption application. Submit all required information to avoid a delay or denial of your exemption letter. Federal or Missouri state agencies, Missouri political subdivisions, elementary and secondary schools operated at public expense, or schools of higher education are not required to furnish the documents below (see instructions).

- Application - A fully completed and signed Missouri Sales or Use Tax Exemption Application (Form 1746)
- Determination of Exemption - A copy of IRS determination of exemption, Federal Form 501(c). Federal, state, Missouri political subdivisions or agencies, public elementary, secondary, or higher education schools or universities are not required to submit a Federal Form 501(c).
- Certificate of Incorporation or Registration - A copy of the Certificate of Incorporation or Registration issued by the Missouri Secretary of State, if registered or incorporated
- Bylaws - A copy of the organization's bylaws
- Financial Statement - A three-year financial statement (or number of years in existence if less than three) providing sources and amounts of income and expenses. A three-year financial statement is determined by the date of incorporation or the date the 501(c) exemption was issued.
- If the organization is less than six months old a projected budget for one year should be provided. The projected budget must include sources and amounts of income and expenses for one year.  
The financial statement can be in the form of a spreadsheet, ledger book, or you may submit copies of all pages of the Internal Revenue Service (IRS) Return of Organization Exempt From Income Tax (Form 990). All schedules must include detailed information to avoid a delay in processing your application. The Department does not accept bank statements. If abbreviations are used, provide an explanation.
- Cooperative Marketing Association - Attach the following:
  - Documentation verifying your payment of the annual registration fee;
  - A copy of the most recent annual report filed with the Missouri Secretary of State; and
  - A copy of the articles of incorporation that details that the corporation is organized as a nonprofit, non-stock corporation under [Section 274.030 RSMo.](#)

**IRS Exemption Ruling**

If you are registered with the IRS and have received a 501(c) letter, you must attach a copy of the most current letter of exemption issued to you by the IRS.

If you have not received an exemption letter from the IRS, you can obtain an Application for Recognition of Exemption (Form 1023) by visiting their website at [www.irs.gov](http://www.irs.gov) or call (877) 829-5500.

**Instructions**

**Missouri Tax I.D. Number**  
If you have been issued a Missouri Tax I.D. Number by the Department, enter that number in the space provided. Providing your Missouri Tax I.D. Number will ensure the Department registers your organization accurately.

**Incorporated Organizations**  
If you are incorporated in Missouri, check "Missouri Corporation" and provide the required information. If you are an out-of-state corporation, and own property in Missouri, check the "Out-of-State Corporation" box and provide the required information.

**Mailing Address**  
If correspondence should be mailed to an address other than the address of the organization or agency, provide the address to be used for mailing purposes (i.e., officer's, accountant's, or lawyer's address, etc.) P.O. Box may be used.

**Record Storage**  
If the books and records are kept at an address (location) other than that of the organization, agency, or mailing address, provide the address.

**Attachments**  
The attachments are used to determine whether an organization is exempt under Missouri law. Please remember to include all attachments pertaining to your organization. If you do not include all required attachments, it could result in a delay in issuing your exemption letter or a denial of your application.

Out of state organizations applying for a Missouri exemption letter must provide a copy of the sales and use tax exemption letter issued to the organization in their home state.



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Record Storage

Record Storage Address (Do not use P.O. Box or Rural Route)			
Street Address (Do not use P.O. Box or Rural Route)			
City	State	Zip Code	County

Organization or Agency Officers

Name (Last, First, Middle Initial)	Title	Social Security Number	Birthdate (MM/DD/YYYY)	
Street Address		City	State	Zip Code
Name (Last, First, Middle Initial)	Title	Social Security Number	Birthdate (MM/DD/YYYY)	
Street Address		City	State	Zip Code

Description of Organization

In one or two brief statements, summarize the primary organizational purpose and the main activities. Explain the intended use of the exemption letter.

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct; that the present nature, purpose and activities of the above-named organization or agency are the same as they were when the attached documents were issued and will continue to remain the same; that I will remain knowledgeable of the statutes and regulations governing sales or use tax exemptions and that I will immediately notify the Department of any change in circumstances which could reasonably lead me to believe that the above-named organization or agency would no longer qualify as exempt, either because of a change in the law or because of a material change in the organization's or agency's nature, purpose, or activities.

It is understood that any misrepresentation contained herein or failure on my part to fulfill the promises entered into here will result in the immediate revocation of any exemption letter issued to this organization or agency.

An officer, member, or responsible person must sign the application. If a power of attorney signs the application, you must include a Power of Attorney ([Form 2827](#)) signed by an officer, member, or responsible person listed on the application.

Signature of Officer or Responsible Person	Title	
Printed Name	E-mail Address	
Social Security Number	Date of Birth (MM/DD/YYYY)	Date (MM/DD/YYYY)

Confidentiality of Tax Records

Missouri Statute [32.057, RSMo](#), states that all tax records and information maintained by the Department are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them.

If your officers, members, or responsible persons change, you must update your registration with the Department by completing a Registration or Exemption Change Request ([Form 126](#)), before we can release tax information to those new officers, members, or responsible persons.

Form 1746 (Revised 05-2016)

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

**Phone:** (573) 751-2836  
**TTY:** (800) 735-2966  
**Fax:** (573) 522-1271  
**E-mail:** [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov)

Visit [dor.mo.gov/business/sales/](http://dor.mo.gov/business/sales/) for additional information.



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