

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66

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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 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
EXAMPLE													
												Total KWH	

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 [Section 144.030.2 \(13\) RSMo.](#) and should not take into account the additional exempt electricity under [Section 144.054.2 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)

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 Equipment	3. Billing Portion for Exempt Equipment
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Total For Year _____			

Part B



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 1234567890123456789012345678901234567890123456789012345678901234567890123456789012345

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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

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

Form-1749E-10 (Revised 12-2015)

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



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