



Missouri Department of Revenue  
**Application for 25 Percent Recovered Material  
 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 the raw materials used in such processing contain at least 25 percent recovered materials 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.

Part A - General Information

**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](#)).**

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)**

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**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



14016010001

**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
												Total KWH	

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 [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



