Form **53-E10**

Missouri Department of Revenue

# Annual 10% EEDP Reconciliation Return — 10 Percent Electrical Energy

14006010001

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

Missouri Tax I.D. Number

Federal Employer I.D. Number

| Owner's Name | Business Name | | | |
|---|---|---|---|---|
| Mailing Address | City | State | Zip Code | Due Date February 1, 2016 |

| Business Phone Number | Select box if phone number changed | Address Correction: | Select one if: |
|---|---|---|---|
| (__ __ __)__ __ __-__ __ __ __ | ❒ | ❒ Mailing Address ❒ Reporting Location | ❒ Amended Return ❒ Additional Return |

| Business Location | Code | Taxable Utility Purchases | Rate (%) | Amount Of Tax |
|---|---|---|---|---|
| Full Rate | | | | |
| | | | | |
| Manufacturing exemption (local tax only) | | | | |
| | | | | |
| Totals | | | | 1. |

| | |
|---|---|
| Subtract: 2% timely payment allowance (if applicable) | 2. – |
| Total sales tax due | 3. = |
| Add: interest for late payment | 4. + |
| Add: additions to tax | 5. + |
| Subtract: approved credit | 6. – |
| Pay This Amount (U.S. Funds Only) ▶ | 7. = |

## Part A - Attach Taxable Equipment Listing with KWH Usage (and exempt equipment listing if necessary)

| Number of Units | Description of Exempt Electrical Equipment | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Attach a detailed listing | | | | | | | | | | | | |
| | | | | | | | | | | | | Total KWH | |

EXAMPLE

Please calculate the hours used on each piece of taxable equipment for the full calendar year. The calculations in Part A 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 144.030.2(13), RSMo, exempts from state and local sales tax "electrical energy used in the actual primary manufacturing, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (5) of this subsection, in facilities owned or leased by the taxpayer, … if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used."

**Section 144.054, RSMo**, exempts from state sales tax "electrical energy used or consumed in the manufacturing, processing, compounding, mining, or producing of any product or used or consumed in the processing of recovered materials …." If total exempt electricity after taking into account the additional exempt usage per Section 144.054, RSMo, is at least 76% of total usage, the electricity is 100% exempt from state tax. Therefore, electricity that does not qualify for the state and local sales tax exemption under Section 144.030.2(13), RSMo, is subject to local sales tax only.

## Part B - 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 A Total) | (B÷A) |
| C. Exempt Electricity Used | C | (A–B) | (C÷A) |

Please complete Part C, Page 3, before completing Parts D and E.

Missouri Tax Identification Number

**Part D - 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 E - Summary**

| | | |
|---|---|---|
| 1. Total cost of electrical energy used in operation (Part C, Column 2) | 1 | |
| 2. Total cost of producing product or exempt operation (Part D, Line D) | 2 | |
| 3. Total cost of electrical energy used directly in exempt operation (Part C, Column 3) | 3 | |
| 4. Total production costs less electrical energy used in production or exempt operation (Line 2 minus Line 3) | 4 | |
| 5. Ten percent of Line 4 (Line 4 times .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 | |

Description of Qualifying Process and Products Produced

Final Return: If this is your final return, enter the close date below and select the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed: _____

☐ Out of Business ☐ Sold Business ☐ Leased Business

The calculation in Part E, Summary determines if you qualify for this exemption for the next calendar year. If you do not qualify, it is your responsibility to notify your utility provider, withdraw your exemption, and remit the appropriate tax to the state.
Under penalties of perjury, I declare that I have direct control, supervision or responsibility for completing this return. I attest that I have no taxable utility purchases to report for locations left blank.

If you pay by check, you authorize the Department of Revenue to process the check electronically.
Any check returned unpaid may be presented again electronically.

Sign and date return: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent.

| Signature of Taxpayer or Agent | | Print Name |
|---|---|---|
| Title | Date Signed (MM/DD/YYYY) __ __ / __ __ / __ __ __ __ | Tax Period (MMDDYYYY) Thru (MMDDYYYY) __ __ / __ __ / __ __ __ __ Thru __ __ / __ __ / __ __ __ __ |

## Part C - Determination of Exempt and Taxable Purchases

Columns 1, 2 and 5 are from suppliers' billings.
Column 3 is obtained by multiplying Column 2 by the exempt percentage in Part B.
Column 4 is obtained by multiplying Column 2 by the taxable percentage in Part B.
Column 6 is obtained from previously filed sales tax returns.
Column 7 is obtained by subtracting (5A + 6A) from 4A.
Column 8 is obtained by subtracting (5B + 6B) from 4B.

| | | | | Billing Portion On Which Sales Tax Is Due Taxable Equipment | | Billing Portion On Which Sales Tax Was Paid to Suppliers | | Taxable Amount Previously Reported | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Period By Month | 1. Total KWH Billed | 2. Total Billing Exclusive of Sales Tax | 3. Billing Portion for Exempt Equipment | 4a. At Full Tax Rate | 4b. At Local Only Tax Rate | 5a. At Full Tax Rate | 5b. At Local Tax Rate | 6a. At Full Tax Rate | 6b. At Local Tax Rate | 7. Taxable Balance to be Reported on Page 1 (Full Rate) | 8. Local Only Taxable Balance to be Reported on Page 1 |
| January | | | | | | | | | | | |
| February | | | | | | | | | | | |
| March | | | | | | | | | | | |
| April | | | | | | | | | | | |
| May | | | | | | | | | | | |
| June | | | | | | | | | | | |
| July | | | | | | | | | | | |
| August | | | | | | | | | | | |
| September | | | | | | | | | | | |
| October | | | | | | | | | | | |
| November | | | | | | | | | | | |
| December | | | | | | | | | | | |
| Total | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |

This form presumes that the electricity used in manufacturing under Section 144.054.2, RSMo is at least 76% of total usage and therefore, 100% exempt from state tax after August 27, 2007. If not, then additional calculations not shown here are necessary to determine the amount of electricity to report subject to the full sales tax rate and the amount of electricity to report subject to the local tax rate only. If you have any questions, please contact the Department of Revenue at (573) 751-2836.

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Missouri Tax Account Number