



Missouri Department of Revenue
Annual 10% EEDP Reconciliation Return —
10 Percent Electrical Energy

Department Use Only
 (MM/DD/YY)

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Reporting Period
 (MM/YY)

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14006010001

Missouri Tax I.D. Number

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Federal Employer I.D. Number

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Owner's Name			Business Name					
Mailing Address			City	State	Zip Code	Due Date January 31, 2017		
Business Phone Number (____) _____ - _____	Select box if phone number changed <input type="checkbox"/>	Address Correction: <input type="checkbox"/> Mailing Address <input type="checkbox"/> Reporting Location			Select one if: <input type="checkbox"/> Amended Return <input type="checkbox"/> 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												
EXAMPLE													
												Total KWH	

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)

Missouri Tax Account Number

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.

Period By Month	1. Total KWH Billed	2. Total Billing Exclusive of Sales Tax	3. Billing Portion for Exempt Equipment	Billing Portion On Which Sales Tax Is Due Taxable Equipment		Billing Portion On Which Sales Tax Was Paid to Suppliers		Taxable Amount Previously Reported		8. Local Only Taxable Balance to be Reported on Page 1
				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	
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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Form 53-E10 (Revised 12-2016)

