MISSOURI DEPARTMENT OF REVENUE

GUIDANCE FOR RETAIL ESTABLISHMENTS IN PREPARING UTILITY CLAIMS

PLEASE SUBMIT THIS CHECKLIST WITH YOUR REFUND CLAIM

This checklist should be used by food preparation retail establishments to ensure all necessary documentations are submitted to the Department to review and process your refund of sales tax on electricity, gas, and water. If you do not submit all required documentation, it will result in delay or denial of your refund claim.

☐ **Assignment of Rights supplied by your utility company (Assignment must have the utility's sales tax identification number).**

☐ **Completed Form 472B Refund/Credit Application.**
File the claim in the store's name and sales tax identification number. Include the name of your utility company in the "Reason for Overpayment" section to ensure the Department can match the Assignment of Claim to the refund.

☐ **Sample Bills - Provide two bills from your utility company per year for the period covered by the refund claim.**

☐ **Completed Utility Usage Worksheet available from the Department. Select the correct utility type (electricity, gas, or water). The worksheet must be fully completed.**

☐ **Complete a separate worksheet for each store location included in the claim.**
Include the name of your food preparation retail business, the utility's Missouri sales tax identification number, the address of the store, the city and county codes of the store assigned by the Department, the name of your utility, and the meter or account number for your utility account. The city and county codes can be located on the Department's rate tables at: **http://dor.mo.gov/business/sales/rates**.

Note: The meter or account number must match the utility bill.

As provided by Missouri Code of State Regulations 12 CSR10-110.601(4)(A), the purchaser may use any reasonable method to calculate this percentage, such as square footage or reference to a use analysis. The exemption will be applied as follows:

Purchaser's Calculated Exempt Percentage	Percentage Exempt
76 – 100	**100**
51 – 75	**75**
26 – 50	**50**
1 – 25	**25**
0	**0**

The correct percentage must be indicated on the worksheet for each utility type.