



Application for 10 Percent Electrical Energy Exemption for Manufacturing

Department Use Only (MM/DD/YY)

Three sets of empty boxes for date entry.

Missouri Tax I.D. Number

Empty boxes for Missouri Tax I.D. Number.

Federal Employer I.D. Number

Empty boxes for Federal Employer I.D. Number.

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 your electrical energy costs exceed 10 percent of total production cost 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.

1. Application Year and Identification Numbers

Application Year (Calendar Year Only) and Type of Application (New/Renewal) fields.

2. Applicable Business Location

Business Trade Name, Business Phone, County, Street Address, City, State, ZIP Code fields.

3. Owner Name and Address

Business Trade Name, County, Street Address, City, State, ZIP Code fields.

4. Mailing Address (Select One)

Business Address, Owner Address, Other (Give Full Address Below), County, Street Address, City, State, ZIP Code fields.

5. Contact Person (Attach Power of Attorney, Form 2827 if not employed by applicant).

Name, Title, Phone fields.

6. Type of Exempt Electrical Energy Usage (Select One)

Material Recovery Processing Plant, Compounding, Processing, Manufacturing, Mining, Producing, Fabricating, Processing fields.

7. Description of Business Operations and Products Produced (Attach additional sheet if needed)

Large empty text area for business operations description.

8. Name and Address of Electrical Energy Supplier

Supplier's Name, County, Street Address, City, State, ZIP Code fields.

9. Applicable Numbers Assigned by Supplier (Attach additional sheet if needed)

Table with columns: Account Number(s), Percentage Taxable, Percentage Exempt, Description of Electrical Usage.

Part A - General Information



Missouri Tax I.D. Number

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



14015020001

Missouri Tax I.D. Number

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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.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____/____/____

Comments	
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Mail to: Taxation Division
P.O. Box 358
Jefferson City, MO 65105-0358

Phone: (573) 751-2836
Fax: (573) 522-1271
E-mail: salestaxexemptions@dor.mo.gov

Form-1749E-10 (Revised 09-2016)

Visit <https://dor.mo.gov/business/sales/> for additional information.

