

MISSOURI DEPARTMENT OF REVENUE Other Tobacco Products Tax Exemption Certificate

<u> </u>	Issued To (Seller)							
Buye	Addre	ess		City			State	ZIP Code
Seller and Buyer	Name of Business (Buyer)					Other Tobacco	Products I	License Number
Sel	Addre	ess		City			State	ZIP Code
of cou I fu	Other urse o urther	ove named business is a licensed Wh r Tobacco Products (as defined by <u>C</u> of our business. certify that these Other Tobacco Pro of sale, have the appropriate amoun	hapter 149 RSMo, ducts (as defined by	other than cigare y Chapter 149 RS	ettes) to us and that any such p GMo, other than cigarettes) pure	ourchases are	to be res	old in the norma
Ge	eneral I	Description of Products to be Purchased fr	om the Seller					
are	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.							
Signature	Autho	orized Signature (Owner, Partner, or Corpo	orate Officer)		Title		Date ((MM/DD/YYYY) / /
Mai	l to:	Taxation Division Phone: (573) 751-5772 P.O. Box 3320 Fax: (573) 522-1720 Jefferson City, MO 65105-3320 TTY: (800) 735-2966		2-1720	Form 4357 (Revised 02-2024) Visit <u>dor.mo.gov/business/tobacco/</u> for additional information.			
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and Buyer	35 Issue	7 REVENUE Other Tobacco Produ Exemption Certificate		City		Other Tobacco		ZIP Code License Number
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TTY: (800) 735-2966 E-mail: DOR.tobacco@dor.mo.gov



This form is to be used when a licensed Missouri Wholesaler of Other Tobacco Products who has acted as agent of the state in the collection and payment of the tax to the state, has resold such products to another licensed Missouri Wholesaler of Other Tobacco Products.

To validate this certificate it must be completed in its entirety by the buyer and issued to the seller to retain in his files.

By issuance of a valid certificate, the buyer acknowledges his responsibility as agent of the State of Missouri and shall upon receipt of the products from the seller (in the case of an out-of-state wholesaler, upon resale and distribution or delivery into Missouri) shall report such "first sale within the state" to a business or person who intends to sell such tobacco products at retail or to a person at retail within the State of Missouri. The seller acknowledges his entitlement to a credit in the month such other tobacco products are sold and delivered to the buyer if the taxes were paid to the State of Missouri.

Misuse of this certificate by the seller or buyer: pursuant to <u>Section 149.035.3</u>, <u>RSMo</u> "at such time as the director shall have reason to believe that any person has violated any provisions of this chapter or any rules and regulations issued pursuant to such provisions, the director shall refuse to issue or shall revoke or suspend any license issued hereunder for such a period of time not to exceed one year."

Form 4357 (Revised 02-2024)

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