Check list for Consultants

Submit the listed items to ensure the Department of Revenue can process your claim. All required information must be submitted to avoid a delay or denial.

• **Claim Form -** A fully completed and signed Purchaser's Claim Under Section 144.190.4 (2) for Sales or Use Tax Refund (Form 472P) or a fully completed and signed Seller's Claim for Sales or Use Tax Refund or Credit (Form 472S).

When submitting claims on behalf of a purchaser, please be sure to submit a separate claim for each seller, from whom your client has made purchases. For instance, if your client is requesting a refund for taxes collected by three different vendors, submit three separate applications (Form 472P) and all of the backup documentation for each.

• **Worksheet** – A worksheet detailing how you calculated the refund amount. If you are claiming a refund for an exemption, a worksheet detailing how you calculated the refund must be submitted. The worksheet must include:

the vendor name,
the invoice number,
the items listed on the invoice,
a description of the items,
an explanation of how the items are used in manufacturing,
the dollar amount of the items, and
the requested refund amount for each item and for each period.

Blank worksheets can be found at www.dor.mo.gov.

If your refund claim includes more than one exemption certificate or letter and more than one invoice, item 1 on the worksheet must correspond with the first exemption certificate and the first invoice, and each additional entry must have exemption certificates and invoices that validate the entry. Please label each exemption certificate and invoice with the corresponding number of the entry on the worksheet.

• **Exemption Certificates and Letters -** A completed copy of all exemption certificates (Form 149) or exemption letters for the exempt sales or purchases in your claim. All refund claims that are for utilities used in manufacturing, must include the percentage used in manufacturing and how the percentage was calculated. All claims for common carriers under 54,000 pounds must include Sales Tax Exemption Statement for Authorized Common Carriers (Form 5095). All claims for common carriers over 54,000 pounds must include Application for Sales Tax Exemption-Commercial Motor Vehicles or Trailer Greater than 54,000 Pounds (Form 5435).

• **Invoices** –Invoices that will support the claim. If claim is for more than 6 months you may provide a sampling of invoices to support the claim.

• **Refunds in Excess of $100,000** - If you request a refund of $100,000 or more, it will be processed through Automated Clearing House (ACH). Submit an Agreement to Receive Refund by ACH Transfer (Form 5378). Visit **dor.mo.gov/forms** to obtain Form 5378. This document must be signed by two officers of the company and additional documentation that will need to be submitted with this form is a voided deposit ticket, voided check, or a letter from the banking institution.

• **Power of Attorney** - If someone other than an owner, partner, or officer is the contact person for this claim, an executed Power of Attorney (Form 2827) must be submitted. If the power of attorney should receive copies of the correspondence relating to the claim and the final approval or denial, check the appropriate box in the Purchaser and Seller Information section on the claim. The Power of Attorney must be signed by an owner, partner, or officer who is listed on the Department's records or on the Secretary of State's records. If the person who is signing the Power of Attorney is not listed on the Department's records or the Secretary of State's records you may submit an updated list of owners, partners, or officers for the company listing the person as an officer of the company. The Power of Attorney cannot be signed by anyone who is listed as a Power of Attorney.

• **Consumer's Use Tax** - If you are requesting a refund of consumer's use tax you paid directly to the Department, submit amended returns for the period(s) in which you originally reported the tax. You do not need to submit Form 5433 or Form 5440 as described below under the Purchaser Refunds heading.

• **Purchaser Refunds** - If you are requesting a refund of sales or vendor's use tax, you must submit a completed Form 5433 with your claim. As the purchaser, you can request a refund with the seller's approval by contacting the seller to complete an Assignment of Rights From The Seller To Purchaser For Refund Under Section 144.190.4(2) (Form 5433). Form 5433 must be signed by an officer, power of attorney, or an employee of the seller. If the person signing the Form 5433 is not registered with the Department as an officer, it must be accompanied by a Power of Attorney (Form 2827) or a letter from the signatory's immediate supervisor on company letterhead authorizing the employee to act on the seller's behalf.

If you are unable to obtain a completed Form 5433 from the seller and you are requesting a refund of sales or vendor's use tax, you must complete a Statement Confirming Purchaser's Efforts To Obtain An Assignment of Rights From The Seller For Refund Under Section 144.190.4(2) (Form 5440). Form 5440 must be signed by an officer, power of attorney, or an employee of the purchaser. If the person signing the Form 5440 is not registered with the Department as an officer, it must be accompanied by a Power of Attorney (Form 2827) or a letter from the signatory's immediate supervisor on company letterhead authorizing the employee to act on the purchaser's behalf.

The Missouri Tax Identification Number or Federal Employer Identification Number for the seller must be provided before the department can proceed with the refund claim.

• **You must provide the original Form 5433 or Form 5440. The Department cannot accept a copy, fax, or e-mailed copy because the statute requires the form be notarized.**

• **Additional Verification, As Requested -** The Department may ask for additional records to verify a claim, such as documentation of returns filed in electronic format or a listing of all items on which tax was accrued and paid for the periods a refund is being requested. You will be given a reasonable amount of time to comply with the request.

• **Amended Returns-**Submit Amended Returns for Seller's Claim for Sales or Use Tax Refund or Credit (Form 472S) for the period(s) in which you originally reported the tax.