



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

Department Use Only (MM/DD/YY) [] [] [] [] [] [] [] [] [] [] [] []
 Reporting Period (MM/YY) [] [] [] [] [] [] [] [] [] []



14006010001

Missouri Tax I.D. Number []
 Federal Employer I.D. Number []

Owner's Name _____ Business Name _____
 Mailing Address _____ City _____ State _____ ZIP Code _____ Due Date **January 31, 2019**
 Business Phone Number (____) _____ - _____ Select box if phone number changed
 Address Correction: Mailing Address Reporting Location
 Select one if: Amended Return 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\(12\), 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 Identification Number					

Part D - 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 E - Summary	1. Total cost of electrical energy used in operation (Part C, Column 2).....	1	
	2. Total cost of producing product or exempt operation (Part D, Line D).....	2	
	3. Total cost of electrical energy used directly in exempt operation (Part C, Column 3)	3	
	4. Total production costs less electrical energy used in production or exempt operation (Line 2 minus Line 3) .	4	
	5. Ten percent of Line 4 (Line 4 times .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	

Description of Qualifying Process and Products Produced

Final Return: If this is your final return, enter the close date below and select the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed: _____

Out of Business Sold Business Leased Business

The calculation in Part E, Summary determines if you qualify for this exemption for the next calendar year. If you do not qualify, it is your responsibility to notify your utility provider, withdraw your exemption, and remit the appropriate tax to the state. Under penalties of perjury, I declare that I have direct control, supervision or responsibility for completing this return. I attest that I have no taxable utility purchases to report for locations left blank.

If you pay by check, you authorize the Department of Revenue to process the check electronically.
Any check returned unpaid may be presented again electronically.

Sign and date return: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent.

Signature of Taxpayer or Agent		Print Name	
Title	Date Signed (MM/DD/YYYY)	Tax Period (MMDDYYYY) Thru (MMDDYYYY)	
	___/___/____	___/___/____ Thru ___/___/____	



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		7. Taxable Balance to be Reported on Page 1 (Full Rate)	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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