

Form
1746

Missouri Department of Revenue
**Missouri Sales or Use Tax
Exemption Application**

Required Information to Submit

Submit the listed items to ensure the Department of Revenue (Department) can process your exemption application. Submit all required information to avoid a delay or denial of your exemption letter. Federal or Missouri state agencies, Missouri political subdivisions, elementary and secondary schools operated at public expense, or schools of higher education are not required to furnish the documents below (see instructions).

- Application - A fully completed and signed Missouri Sales or Use Tax Exemption Application (Form 1746)
- Determination of Exemption - A copy of IRS determination of exemption, Federal Form 501(c). Federal, state, Missouri political subdivisions or agencies, public elementary, secondary, or higher education schools or universities are not required to submit a Federal Form 501(c).
- Certificate of Incorporation or Registration - A copy of the Certificate of Incorporation or Registration issued by the Missouri Secretary of State, if registered or incorporated
- Bylaws - A copy of the organization's bylaws
- Financial Statement - A three-year financial statement (or number of years in existence if less than three) providing sources and amounts of income and expenses. A three-year financial statement is determined by the date of incorporation or the date the 501(c) exemption was issued.
- If the organization is less than six months old a projected budget for one year should be provided. The projected budget must include sources and amounts of income and expenses for one year.
The financial statement can be in the form of a spreadsheet, ledger book, or you may submit copies of all pages of the Internal Revenue Service (IRS) Return of Organization Exempt From Income Tax (Form 990). All schedules must include detailed information to avoid a delay in processing your application. The Department does not accept bank statements. If abbreviations are used, provide an explanation.
- Cooperative Marketing Association - Attach the following:
 - Documentation verifying your payment of the annual registration fee;
 - A copy of the most recent annual report filed with the Missouri Secretary of State; and
 - A copy of the articles of incorporation that details that the corporation is organized as a nonprofit, non-stock corporation under [Section 274.030 RSMo](#).

IRS Exemption Ruling

If you are registered with the IRS and have received a 501(c) letter, you must attach a copy of the most current letter of exemption issued to you by the IRS.

If you have not received an exemption letter from the IRS, you can obtain an Application for Recognition of Exemption (Form 1023) by visiting their website at www.irs.gov or call (877) 829-5500.

Instructions

Missouri Tax I.D. Number

If you have been issued a Missouri Tax I.D. Number by the Department, enter that number in the space provided. Providing your Missouri Tax I.D. Number will ensure the Department registers your organization accurately.

Incorporated Organizations

If you are incorporated in Missouri, check "Missouri Corporation" and provide the required information. If you are an out-of-state corporation, and own property in Missouri, check the "Out-of-State Corporation" box and provide the required information.

Mailing Address

If correspondence should be mailed to an address other than the address of the organization or agency, provide the address to be used for mailing purposes (i.e., officer's, accountant's, or lawyer's address, etc.) P.O. Box may be used.

Record Storage

If the books and records are kept at an address (location) other than that of the organization, agency, or mailing address, provide the address.

Attachments

The attachments are used to determine whether an organization is exempt under Missouri law. Please remember to include all attachments pertaining to your organization. If you do not include all required attachments, it could result in a delay in issuing your exemption letter or a denial of your application.

Out of state organizations applying for a Missouri exemption letter must provide a copy of the sales and use tax exemption letter issued to the organization in their home state.



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Missouri Department of Revenue
Missouri Sales or Use Tax Exemption Application

Department Use Only (MM/DD/YY)

Yellow boxes for Department Use Only date entry.

Missouri Tax I.D. Number

Yellow boxes for Missouri Tax I.D. Number.

Federal Employer I.D. Number

Yellow boxes for Federal Employer I.D. Number.

Type of Exemption

Qualifying For Exemption As: (select one)

- Charitable (Benefits the common good and welfare of the community, not only within the organization, while relieving government of a financial burden that it would otherwise be required to meet)
Religious (Churches, ministries, and religious groups. Exemption applies to sales and purchases only if within the organization's religious, charitable, or educational functions)
Not-For-Profit Civic (Benefiting the citizenry at large on an unrestricted basis. Exemption applies only if the sale or purchase is made for the organization's civic or charitable functions and activities)
Not-For-Profit Social, Service, Fraternal (Exemption applies only if the sale or purchase is made for the organization's civic or charitable functions and activities, and not general operations of the organization)
Public Elementary or Secondary Education
Private Not-For-Profit Elementary and Secondary Education (Must have received accreditation)
Higher Education (Must have received accreditation)
Missouri Political Subdivision (Out-of-state political subdivisions do not qualify)
Federal or Missouri State Agency
Missouri Cooperative Marketing Association (Exemption applies to purchases and only exempts state sales tax. All purchases remain subject to local sales tax and all use taxes). By checking this box you are affirming that the association does at least 25% of its business with its members.

NOTE: Unions, political organizations, and home owner associations do not qualify for a Missouri sales or use tax exemption.

Incorporated Organizations

Form for Incorporated Organizations with checkboxes for Missouri Corporation and Out-of-State Corporation, and fields for Missouri Charter Number, Missouri Certificate of Authority No., Date Incorporated, Date Registered in Missouri, and State of Incorporation.

Organization Name and Address

Form for Organization Name and Address with fields for Organization Name, Street Address, Phone Number, City, State, Zip Code, County, Website Address, and E-mail Address. Includes questions about property ownership and retail sales.

Mailing Address

Form for Mailing Address with fields for Mailing Address (If different than Organization Address), Street Address or P.O. Box, City, State, Zip Code, and County.



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