MISSOURI DEPARTMENT OF REVENUE

Form **53-E25**

Annual 25% EEDP Reconciliation Return — 25 Percent Recovered Material

Department Use Only (MM/DD/YY)

Reporting Period (MM/YY)

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, 2020

Business Phone Number (__ __ __) __ __ __ - __ __ __ __

Select box if phone number changed ☐

Address Correction: ☐ Mailing Address ☐ Business 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 - Recoverable Materials Content

I hereby affirm that the raw materials used in processing per the location(s) referenced above contain at least twenty-five percent (25%) recovered materials in each product as defined in **Section 260.200, RSMo**. No significant product type or ingredient changes have occurred for the reporting period. Recovered Materials Qualifying Product % _____ (If multiple product lines, attach percentage information for each.)

Select applicable box:

- ☐ 25%–30% recovered material — obtain vendor declaration statements, fill out Part B, Recovered Material Calculations
- ☐ 30% or higher with last audit and 30% or higher for current period in recovered material content
- ☐ In accordance with **Section 144.030.2(13), RSMo**, rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least twenty-five percent recovered materials.

This declaration statement must be signed and dated by an authorized official of the company.

Signature	Title	Date (MMDDYYYY)
		__ __ / __ __ / __ __ __ __

Product or Products Produced

Part B - Calculation of Recovered Material Content in Raw Materials

Complete Section B only if you checked the first check box in Part A (25–30% recovered material)

List all raw material suppliers and percentage of recovered material content necessary to qualify for the exemption.

Name of Raw Material Supplier	A - Description of Raw Material	B - Total Weight or Volume (1)	C - % of Recovered Material (2)	D - Weight or Volume of Recovered Materials (3)	E - % Recovered Materials in Total Raw Materials (4)
	Attach a detailed listing				
Total					%
				Check Figure (5)	%

EXAMPLE

(1) You can use either the weight of the materials or the volume of the materials. In either case, you must use the same unit of measure (pounds, ounces, feet or inches).

(2) This represents the percent of recovered materials in the raw materials. Obtain this information annually from your suppliers by having them complete the Manufacturers Declaration of Recovered Material Content (**Form 5021**). These forms should be maintained with your records.

(3) Multiply the amount in Column B by the percentage in Column C.

(4) Divide amounts in Column D by the total of Column B.

(5) Check Figure: Total of Column D divided by Column B (This number should equal the total for Column E.)

The calculation in Column B determines if you qualify for this exemption for the next calendar year. (If the second or third box in Part A is checked, you also qualify for this exemption.) If you do not qualify, it is your responsibility to notify your utility provider, withdraw your exemption, and remit the appropriate tax to the Department of Revenue.

14007010001

Missouri Tax Identification Number

Part C - Attach Your 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												
												Total KWH	

EXAMPLE

Please calculate the hours used on each piece of taxable equipment for the full calendar year. The calculations in Part C 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(12), 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 (4) of this subsection, in facilities owned or leased by the taxpayer, … if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in Section 260.200, RSMo."

Section 144.054.2, RSMo, effective August 28, 2007, 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 144.054.2, 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(12), RSMo, is subject to local sales tax only.

Part D - 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 C Total)	(B÷A)
C. Exempt Electricity Used	C	(A–B)	(C÷A)

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

Complete Part E, Page 3, prior to signing the return.

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 __ __ / __ __ / __ __ __ __

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Part E - 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 D.
Column 4 is obtained by multiplying Column 2 by the taxable percentage in Part D.
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.

				Billing Portion On Which Sales Tax Is Due Taxable Equipment		Billing Portion On Which Sales Tax Was Paid to Suppliers		Taxable Amount Previously Reported			
Period By Month	1. Total KWH Billed	2. Total Billing Exclusive of Sales Tax	3. Billing Portion for Exempt Equipment	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	7. Taxable Balance to be Reported on Page 1 (Full Rate)	8. Local Only Taxable Balance to be Reported on Page 1
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.

Missouri Tax Account Number

Mail to: Taxation Division
P.O. Box 840
Jefferson City, MO 65105-0840

Phone: (573) 751-2836
TTY: (800) 735-2966
Fax: (573) 522-1666
E-mail: businesstaxprocessing@dor.mo.gov

Visit http://dor.mo.gov/ for additional information.

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