



Application for 25 Percent Recovered Material Electrical Energy Exemption for Manufacturing

Department Use Only (MM/DD/YY)

Grid for Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number

Grid for Missouri Tax I.D. Number

Federal Employer I.D. Number

Grid for Federal Employer I.D. Number

Note: This is not a refund application. A refund application must be filed by the utility in order to receive a refund for periods prior to issuance of the direct pay authorization letter.

Complete this application to apply for electrical energy direct pay authorization if the raw materials used in such processing contain at least 25 percent recovered materials according to Section 144.030.2(12), RSMo. A separate application should be completed for each calendar year for which you are applying. If approved and authorized, a non-expiring direct pay certificate will be issued. You do not need to reapply each year. If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state. If you qualify at a later date you can re-apply at that time.

1. Application Year and Identification Numbers

Application Year (Calendar Year Only) | Type of Application (New/Renewal)

2. Applicable Business Location

Business Trade Name, Business Phone, County, Street Address, City, State, ZIP Code

3. Owner Name and Address

Business Trade Name, County, Street Address, City, State, ZIP Code

4. Mailing Address (Select One)

Business Address, Owner Address, Other (Give Full Address Below), County, Street Address, City, State, ZIP Code

5. Contact Person (Attach Power of Attorney, Form 2827).

Name, Title, Phone

6. Type of Exempt Electrical Energy Usage (Select One)

If you are claiming an exemption for more than one process, you must submit an application for each. Material Recovery Processing Plant, Primary: Compounding, Processing, Manufacturing, Mining, Producing, Secondary: Fabricating, Processing

7. Description of Business Operations and Products Produced (Attach additional sheet if needed)

Blank area for description of business operations and products produced.

8. Name and Address of Electrical Energy Supplier

Supplier's Name, County, Street Address, City, State, ZIP Code

9. Applicable Numbers Assigned by Supplier (Attach additional sheet if needed)

Table with 4 columns: Account Number(s), Percentage Taxable, Percentage Exempt, Description of Electrical Usage

Part A - General Information



14016010001

Missouri Tax I.D. Number

Section 1 Taxable Equipment Listing - Attach your taxable equipment listing with KWH usage (or exempt equipment listing, if applicable)

List all taxable equipment, special metered or not, which can include all electricity for air conditioners, lights, refrigerators, heaters, other appliances and machines used in maintenance of living, office, plant, shop or warehouse facilities. Compute total kilowatt hours by completing this section or attach your calculation of total taxable kilowatt hours.

Number of Units	Description of Taxable Electrical Equipment Attach a detailed listing	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
												Total KWH	

EXAMPLE

Please calculate the kilowatt hours used on each piece of taxable equipment for the full calendar year. The calculations in Part B 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 2 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 B, Section 1)	(B÷A)
C. Exempt Electricity Used	C	(A-B)	(C÷A)

Section 3 Determination of Exempt and Taxable Purchases

Column 1 is obtained from suppliers' billings. (Include all meter billings.)
 Column 2 is obtained by multiplying Column 1 by the taxable percentage in Part B, Section 2.
 Column 3 is obtained by multiplying Column 1 by the exempt percentage in Part B, Section 2.

Billing Period by Month	1. Total Billing Exclusive of Sales Tax	2. Billing Portion on Which Sales Tax is Due Taxable Equipment	3. Billing Portion for Exempt Equipment
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Total For Year _____			

Part B



14016020001

Missouri Tax I.D. Number									
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Part C - Calculation of Recovered Material Content in Raw Materials

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 (B*C) Weight or Volume of Recovered Materials	E % Recovered Materials in Total Raw Materials (3)
Total					%

Check Figure: Total of Column D divided by Column B (This number should equal the total for Column E.)	Check Figure	%
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- (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. Your supplier should provide you with this information on form 5021.
- (3) Divide amounts in Column D by the total of Column B.

Attach additional list if needed.

If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state.

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I declare that I have direct control, supervision or responsibility for completing this application. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____/____/____

Comments	
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Mail to: Taxation Division
P.O. Box 358
Jefferson City, MO 65105-0358

E-mail: salestaxexemptions@dor.mo.gov
Visit dor.mo.gov/taxation/business/tax-types/sales-use/ for additional information.

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