



Application for 10 Percent 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 your electrical energy costs exceed 10 percent of total production cost 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 if not employed by applicant).

Name, Title, Phone

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

Material Recovery Processing Plant, Compounding, Processing, Manufacturing, Mining, Producing, 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 columns: Account Number(s), Percentage Taxable, Percentage Exempt, Description of Electrical Usage

Part A - General Information



14015010001

Missouri Tax I.D. Number

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Part C - Cost of Production

Section 1 Total 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 D - Summary

1. Total cost of electrical energy used in operation (Part B, Section 3, Column 1)	1
2. Total cost of producing product in exempt operation (Part C, Line D)	2
3. Total cost of electrical energy used directly in exempt operation (Part B, Section 3, Column 3)	3
4. Total production costs less electrical energy used in production in exempt operation (Line 2 minus Line 3)	4
5. Ten percent of Line 4 (Line 4 multiplied by .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

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

Form-1749E-10 (Revised 01-2022)

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.

Phone: (573) 751-2836
Fax: (573) 522-1271



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