

## Missouri Department of Revenue Residential Utility Exemption Certificate

## This form is to be given to the utility company and will need to be updated every five (5) years.

Business Name							
Address		City		State	ZIP Code		
age	The following is a list of the residential apartments, condominiums, nursing homes, and assisted living centers with the percentage of utility services purchased domestic usage. To find the percentage of domestic utilities usage, divide the square footage used for domestic use by the square footage of the entire facility.						
stic Us	Name of Facility	Percentage of Domestic Usage	Phy (Street, City	sical Address , State, and Zip Code)			
Dome		%					
age of		%					
ercent		%					
) and P		%					
ation(s)		%					
Facility Location(s) and Percentage of Domestic Usage		%					
Facili		%					

I certify if any utility service purchased and declared to be for domestic use is used or consumed by the above for any purpose other than domestic use, or if the city or county has reimposed local use tax on utilities purchased for domestic use, the above will pay the appropriate tax due directly to the proper taxing authority when state law so provides or inform the seller for additional billing. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signati	Signature of Owner, Partner, or Corporate Officer	Title
	Printed Name	Date (MM/DD/YYYY)
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Residential utilities exemptions applicable to this certificate are contained in Section 144.030.2 (24), RSMo, and quoted in part:

"Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;"

"Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiants or condominiums shall have standing to apply to the director of revenue for such credit or refund;"

Cities and Counties may reimpose local sales and use tax on utilities purchased for domestic use, Section 144.032, RSMo. If the local use tax is reimposed, you will need to remit the appropriate amount of tax to the proper taxing authority.

For questions concerning the use of this form or information about the refund or payment of sales tax, please contact the Department at:

Taxation Division P.O. Box 3350 Jefferson City, MO 65105-3350 
 Phone:
 (573)
 526-9938

 TTY:
 (800)
 735-2966
 Visit

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Visit <u>http://dor.mo.gov/business/sales/</u> for additional information.

