



Missouri Department of Revenue
Sales and Use Tax Exemption Certificate

Customer #

Caution to seller: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is exempt. When a purchaser is claiming an exemption for purchases of items that qualify for the full manufacturing exemption and other items that only qualify for the partial manufacturing exemption, the seller must make certain the correct amount of tax is charged for each item purchased.

Purchaser	Name	Telephone Number	Missouri Tax I.D. Number	
	Contact Person	Doing Business As Name (DBA)		
	Address	City	State	Zip Code
	Describe product or services purchased exempt from tax			
	Type of business			

Seller	Name	Telephone Number	Contact Person	
	Doing Business As Name (DBA)	Address		
	City	State	Zip Code	

Resale - Exclusion From Sales or Use Tax	Purchases of Tangible Personal Property for resale: <i>Retailer's State Tax ID Number</i> _____ <i>Home State</i> _____ (Missouri Retailers must have a Missouri Tax I.D. Number)
	Purchases of Taxable Services for resale (see list of taxable services in instructions) <i>Retailer's Missouri Tax I.D. Number</i> _____ (Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)
	Purchases by Manufacturer or Wholesaler for Wholesale: <i>Home State</i> : _____ (Missouri Tax I.D. Number may not be required)
	Purchases by Motor Vehicle Dealer: <i>Missouri Dealer License Number</i> _____ (Only for parts that will be used on vehicles being resold) (An Exemption Certificate for Tire and Lead-Acid Battery Fee (Form 149T) is required for tire and battery fees)

Manufacturing Full Exemptions	These apply to state and local sales and use tax.	
	Ingredient or Component Part Manufacturing Machinery, Equipment, and Parts Material Recovery Processing	Plant Expansion Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals

Manufacturing Partial Exemptions	These only apply to state tax (4.225%) and local use tax, but not sales tax. The seller must collect and report local sales taxes imposed by political subdivisions.	
	Research and Development Machinery and Equipment Used or Consumed in Manufacturing Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant Utilities or Energy and Water Used or Consumed in Manufacturing (Must complete below)	Manufacturing Chemicals and Materials
	Purchaser's Manufacturing Percentage _____ %	Purchaser's Square Footage _____

Other	Agricultural Common Carrier Locomotive Fuel Air and Water Pollution Control, Machinery, Equipment, Appliances and Devices Commercial Motor Vehicles or Trailers Greater than 54,000 Pounds (Attach Form 5435) Other _____

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.		
	Signature (Purchaser or Purchaser's Agent)	Title	Date (MM/DD/YYYY)

If you have questions, please contact the Department of Revenue at:

Phone: (573) 751-2836

TTY: (800) 735-2966

Fax: (573) 522-1271

Visit <http://www.dor.mo.gov/business/sales/sales-use-exemptions.php> for additional information.

E-mail: salestaxexemptions@dor.mo.gov