# Missouri Department of Revenue

## Sales and Use Tax Exemption Certificate

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Telephone Number</th>
<th>Missouri Tax I.D. Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contact Person</th>
<th>Doing Business As Name (DBA)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Describe product or services purchased exempt from tax

**Type of business**

### Seller

<table>
<thead>
<tr>
<th>Name</th>
<th>Telephone Number</th>
<th>Contact Person</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>KENCOVE FARM FENCE, INC</td>
<td>(724) 459-8991</td>
<td>ACCOUNTS RECEIVABLE</td>
<td>344 KENDALL RD</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>BLAIRSVILLE</td>
<td>PA</td>
<td>15717</td>
</tr>
</tbody>
</table>

- ☐ Purchases of Tangible Personal Property for resale: **Retailer’s State Tax ID Number** ______________________ ____________ **Home State** ______________________ 
  (Missouri Retailers must have a Missouri Tax I.D. Number)
- ☐ Purchases of Taxable Services for resale (see list of taxable services in instructions) **Retailer’s Missouri Tax I.D. Number** ______________________.
  (Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)
- ☐ Purchases by Manufacturer or Wholesaler for Wholesale: **Home State**: ____________ (Missouri Tax I.D. Number may not be required)
- ☐ Purchases by Motor Vehicle Dealer: **Missouri Dealer License Number** ______________________
  (Only for items 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)

### Resale, Exclusion From Sales or 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 Full Exemptions

- ☐ Research and Development
- ☐ Manufacturing Chemicals and Materials
- ☐ 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)
  - Purchaser’s Manufacturing Percentage ____________ %
  - Purchaser’s Square Footage ____________

### Manufacturing Partial Exemptions

- ☐ Agricultural
- ☐ Common Carrier
- ☐ Locotive Fuel
  (Attach Form 5095)
- ☐ Air and Water Pollution Control, Machinery, Equipment, Appliances and Devices
- ☐ Commercial Motor Vehicles or Trailers Greater than 54,000 Pounds (Attach Form 5435)
- ☐ Other ______________________

### Other

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

<table>
<thead>
<tr>
<th>Signature (Purchaser or Purchaser’s Agent)</th>
<th>Title</th>
<th>Date (MM/DD/YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

- **Phone**: (573) 751-2836
- **TTY**: (800) 735-2966
- **E-mail**: salestaxexemptions@dor.mo.gov
- **Fax**: (573) 522-1271

Select the appropriate box for the type of exemption to be claimed and complete any additional information requested.

- **Purchases of Tangible Personal Property for resale:** Retailers that are purchasing tangible personal property for resale purposes are exempt from sales or use tax. The purchaser's state tax ID number can be found on the Missouri Retail License or out of state registration for retail sales.
- **Purchases of Taxable Services for resale:** Purchasers for resale must have a Missouri retail license in order to claim resale of taxable services in Missouri. A taxable service includes sales of restaurants, hotels, motels, places of amusement, recreation, entertainment, games and athletic events not at arms length, and sales of telecommunications and utilities (see Section 144.018, RSMo).
- **Purchases by Manufacturer or Wholesaler for Wholesale:** A Missouri Tax I.D. Number is not required to claim this exclusion.
- **Purchaser's Home State:** Provide the state in which purchaser is located and registered.
- **Purchases by Motor Vehicle Dealer:** A motor vehicle dealer who is purchasing items for the repair of a vehicle being resold is exempt from sales or use tax. The dealer's license is issued by the Missouri Motor Vehicle Bureau or by the out of state registration authority that issues such licenses.

Check the appropriate box for the type of exemption to be claimed. All items selected in this section are exempt from state and local sales and use tax under Section 144.030, RSMo.

- **Ingredient or Component Parts:** This exemption includes materials, manufactured goods, machinery, and parts that become a part of the final product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.
- **Manufacturing Machinery, Equipment and Parts:** This exemption includes only machinery and equipment and their parts that are used directly in manufacturing a product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.
- **Material Recovery Processing:** This exemption includes machinery and equipment used to establish new or to replace existing material recovery processing plants. See Sections 144.030.2(5) and (32), RSMo, for a definition of, and exemptions for, material recovery processing.
- **Plant Expansion:** This exemption includes machinery, equipment, and parts of the materials and supplies solely required for installing or constructing the machinery and equipment, used to establish new or to expand existing Missouri manufacturing, mining, or fabricating plants. To qualify, the machinery must be used directly in manufacturing, mining or fabricating a product that is ultimately subject to sales or use tax, or its equivalent, in Missouri or other states.
- **Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals:** This exemption is specifically authorized in Section 144.030.2(34), RSMo, and exempts any tangible personal property used or consumed directly or exclusively in research and development of agricultural, biotechnology, and plant genomics products and prescription pharmaceuticals consumed by humans or animals.

Check the appropriate box for the type of exemption to be claimed according to Section 144.054, RSMo. All items in this section are exempt from state sales and use tax and local use tax, but are still subject to local sales tax. Section 144.054, RSMo, exempts electrical energy and gas (natural, artificial, and propane), water, coal, energy sources, chemicals, machinery, equipment and materials used or consumed in manufacturing, processing, compounding, mining or producing any product. These same items are exempt if used or consumed in processing recovered materials. To qualify for this exemption, the item must be used or consumed and does not have the same requirement of direct use that is required in Section 144.030, RSMo. Additionally, the manufactured product is not required to be ultimately subject to tax.

- **Research and Development:** Check this box if the exemption is for the research and development related to manufacturing, processing, compounding or producing a product.
- **Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals:** This exemption is specifically authorized in Section 144.030.2(34), RSMo, and exempts any tangible personal property used or consumed directly or exclusively in research and development of agricultural, biotechnology, and plant genomics products and prescription pharmaceuticals consumed by humans or animals.

**Agricultural:** Farm machinery and equipment are exempt from tax if used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products, and used directly in the production of farm products to be ultimately sold at retail. The sale of grains to be converted into foodstuffs or seed, and limestone, fertilizer, and herbicides used in connection with the growth or production of crops, livestock or poultry is exempt from tax. The sale of livestock, animals or poultry used for breeding or feeding purposes, feed for livestock or poultry, feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, and sales of pesticides and herbicides used in the production of aquaculture, livestock or poultry are exempt from tax. All sales of fencing materials used for agricultural purposes and the purchase of motor fuel are exempt from tax.

- **Common Carrier:** Materials, replacement parts and equipment purchased for use directly, and for the repair and maintenance or manufacture of, motor vehicles, railroad rolling stock or aircraft engaged as common carriers of persons or property. See Section 144.030.2(3), RSMo. Attach completed Form 5095.
- **Locomotive Fuel:** Fuel purchased for use in a locomotive that is a common carrier is exempt from sales and use tax.
- **Air and Water Pollution Control Machinery, Equipment, Appliances and Devices:** Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water and air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices. See Sections 144.030.2(15) and (16), RSMo.
- **Commercial Motor Vehicles or Trailers Greater Than 54,000 Pounds:** Motor vehicles registered for and capable of pulling in excess of 54,000 pounds and their trailers actually used in the normal course of business to haul property on the public highways of the state are exempt from tax. The purchase of materials, replacement parts, and equipment used directly on, for the repair of and maintenance or manufacture of these vehicles is also exempt. See Section 144.030.2(4), RSMo.

- **Other:** Exemptions not listed on this sheet, but are provided by statute. Provide explanation of exemption being claimed. See Chapter 144 of the Missouri Revised Statutes for exemption. [http://www.moga.mo.gov/mostatutes/statutesAna.html#T10](http://www.moga.mo.gov/mostatutes/statutesAna.html#T10).