



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
SALES/USE TAX EXEMPTION CERTIFICATE

FORM
149
(REV. 05-2012)

**THIS FORM IS TO BE
GIVEN TO THE SELLER BY
THE PURCHASER**

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/SELLER	PURCHASER'S NAME	SELLER'S NAME
	DOING BUSINESS AS NAME (DBA)	DOING BUSINESS AS NAME (DBA)
	ADDRESS	ADDRESS
	CITY, STATE, ZIP	CITY, STATE, ZIP
	PRODUCT OR SERVICES PURCHASED EXEMPT FROM TAX	
PURCHASER'S TYPE OF BUSINESS		PURCHASER'S MO TAX ID NUMBER

RESALE: EXCLUSION FROM SALES/USE

- Purchases of Tangible Personal Property for RESALE: *Retailer's State Tax ID Number* _____ *Home State* _____
(Missouri Retailers must have a Missouri Tax ID Number)
- Purchases of Taxable Services for RESALE (see list of taxable services in instructions): *Retailer's MO Tax ID 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 ID Number may not be required)
- Purchases by Motor Vehicle Dealer: *Missouri Dealer License Number* _____
(Only for parts that will be used on vehicles being resold)(Form 149T is required for tire and battery fees)

MANUFACTURING EXEMPTIONS - FULL EXEMPTIONS: (These exemptions apply to state and local sales and use tax.)

- | | |
|--|---|
| <input type="checkbox"/> INGREDIENT OR COMPONENT PART | <input type="checkbox"/> PLANT EXPANSION |
| <input type="checkbox"/> MANUFACTURING MACHINERY, EQUIPMENT, AND PARTS | <input type="checkbox"/> RESEARCH AND DEVELOPMENT OF AGRICULTURAL BIOTECHNOLOGY PRODUCTS AND PLANT GENOMICS PRODUCTS AND PRESCRIPTION PHARMACEUTICALS |
| <input type="checkbox"/> MATERIAL RECOVERY PROCESSING | |

DESCRIBE PRODUCT OR SERVICES PURCHASED EXEMPT FROM TAX

SALES/USE TAX MANUFACTURING EXEMPTIONS - PARTIAL EXEMPTIONS: (These exemptions only apply to state tax (4.225%) and local use tax, but not local sales tax. The seller must collect and report local sales taxes imposed by political subdivisions.)

- 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

DESCRIBE PRODUCTS OR SERVICES PURCHASED EXEMPT FROM STATE TAX AND LOCAL USE TAX, BUT SUBJECT TO LOCAL SALES TAX

UTILITIES/ENERGY AND WATER USED OR CONSUMED IN MANUFACTURING (**MUST COMPLETE BELOW**)

PURCHASER'S MANUFACTURING PERCENTAGE _____ %
PURCHASER'S METHOD OF CALCULATION
 SQUARE FOOTAGE USE ANALYSIS
 OTHER _____
ENERGY ACCOUNT NUMBER(S) _____

OTHER SALES/USE EXEMPTIONS:

- AGRICULTURAL COMMON CARRIER (ATTACH COMPLETED FORM 5095) LOCOMOTIVE FUEL AIR AND/OR WATER POLLUTION CONTROL MACHINERY, EQUIPMENT, APPLIANCES AND DEVICES
- OTHER _____

SIGNATURE	SIGNATURE:	
	UNDER PENALTIES OF PERJURY, I SWEAR OR AFFIRM THE INFORMATION ON THIS FORM IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.	
	AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	DATE



MISSOURI DEPARTMENT OF REVENUE
 MOTOR VEHICLE BUREAU
 P.O. BOX 100, JEFFERSON CITY, MO 65105-0100

FORM
5095
 (REV. 8-2007)

SALES TAX EXEMPTION STATEMENT FOR AUTHORIZED COMMON CARRIERS

This form must be completed and submitted with each application for title in which the applicant is claiming a common carrier sales tax exemption.

PURCHASER'S INFORMATION

PURCHASER'S (LESSOR'S) NAME		PURCHASE DATE	PURCHASER'S (LESSOR'S) TELEPHONE NUMBER
D/B/A (DOING BUSINESS AS):	LESSEE'S NAME, IF APPLICABLE		LEASE DATE, IF APPLICABLE
PURCHASER'S (LESSOR'S) ADDRESS		LESSEE'S ADDRESS, IF APPLICABLE	

The purchaser must meet the requirements of number 1 and 2 below to qualify for the sales tax exemption.

- The purchaser is registered (or has a lease agreement with someone who is registered) as a common carrier to provide "for hire" services in (check one):
 - Interstate commerce and is registered with the Federal Motor Carrier Safety Administration (FMCSA). Please provide:
 United States Department of Transportation (USDOT) registration number, if applicable: _____
 FMCSA operating authority (MC) number: _____
 - Interstate commerce hauling exempt commodities and has filed the carrier's information with the FMCSA Safety and Fitness Electronic Records (SAFER) System.
 Please provide your USDOT registration number: _____
 - Intrastate commerce and is registered with the Missouri Department of Transportation, Motor Carrier Services.
 Please provide your USDOT registration number: _____
- The purchaser certifies the following regarding all vehicle(s)/trailer(s) listed below:
 - The purchaser (or individual named in the lease agreement) holds itself out to the public as engaging in "for hire" transportation of exempt commodities, passengers, or property of others. Please explain how the purchaser (or individual named in the lease agreement) holds itself out for hire to the public. _____
 - The purchaser (or individual named in the lease agreement) will use the motor vehicle(s)/trailer(s) for the purpose checked above.
 - If a lease agreement is involved, the lease is for at least 30 days.
 - Each motor vehicle will be:
 Registered for, and capable of hauling/carrying, at least 24,000 lbs. or more including vehicle weight; or
 Registered as a commercial bus and capable of carrying eight or more passengers.
 - If registering at a later date, provide the licensed gross weight to be applied for and the state of licensure for each motor vehicle or trailer.

VEHICLE IDENTIFICATION NUMBER	YEAR	MAKE	MODEL	PURCHASE/LEASE DATE	LICENSED GROSS WEIGHT	STATE OF LICENSURE

SIGNATURE

Under penalties of perjury, the information provided in this statement is true, correct, and complete.

PURCHASER'S (OR AUTHORIZED AGENT) SIGNATURE	DATE SIGNED
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PURCHASER/
SELLER

Complete the name of the purchaser, doing business as, address, city, state, and zip.

Give a brief description of the product or services to be purchased. If claiming exemption for plant expansion, new plant, or design change, indicate a general project description, project number, or a brief description of the equipment to be purchased. A new exemption will be needed for future projects.

Give a brief description of the type of business.

Complete the name of the seller, doing business as, address, city, state, and zip.

RESALE: EXCLUSION FROM SALES/USE TAX

Check 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/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. Taxable services include restaurants, hotels, motels, places of amusement, recreation, entertainment, games, athletic events, telecommunications providers and utilities.

Purchases by Manufacturer or Wholesaler for Wholesale: A Missouri Tax ID 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 parts for the repair of a vehicle being resold is exempt from sales/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.

MANUFACTURING EXEMPTIONS - FULL EXEMPTIONS

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 Section 144.030.2(4) for a definition of material recovery processing.

Plant Expansion – This exemption includes machinery, equipment, and parts and 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(33) 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.

MANUFACTURING EXEMPTIONS - PARTIAL EXEMPTIONS

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. 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.

Manufacturing Chemicals and Materials - Check this box if the exemption is for chemicals or materials used or consumed in manufacturing, processing, compounding or producing a product.

Machinery and Equipment Used or Consumed in Manufacturing - Check this box if the exemption is for machinery or equipment used or consumed in manufacturing, processing, compounding or producing a product.

Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant – Check this box if the exemption is for material recovery processing.

Utilities/Energy and Water Used or Consumed in Manufacturing – If claiming utilities (electrical energy, gas or water), record account numbers, meter numbers, or other information as required by the vendor. All purchasers who are claiming an exemption for energy use must provide the amount of energy use which is related to manufacturing in the space provided and also select the method by which this percentage was obtained.

OTHER SALES/USE EXEMPTIONS

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 upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, 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/or 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 section 144.030.2(14) and section 144.030.2(15), 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 Statutes for exemption <http://www.moga.mo.gov/statutes/c144.htm>

SIGNATURE

If you have any questions, please contact the Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358, call (573) 751-2836 or e-mail salestaxexemptions@dor.mo.gov.

Sellers should update resale certificates for their files every five (5) years.

SALES/USE TAX

SIGNATURE