



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**

PURCHASER/SELLER

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'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)	TITLE	DATE
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