

Part C - Determination of Exempt and Taxable Purchases

Columns 1, 2 and 5 are from suppliers' billings.
 Column 3 is obtained by multiplying Column 2 by the exempt percentage in Part B.
 Column 4 is obtained by multiplying Column 2 by the taxable percentage in Part B.
 Column 6 is obtained from previously filed sales tax returns.
 Column 7 is obtained by subtracting (5A + 6A) from 4A.
 Column 8 is obtained by subtracting (5B + 6B) from 4B.

Period By Month	1. Total KWH Billed	2. Total Billing Exclusive of Sales Tax	3. Billing Portion for Exempt Equipment	Billing Portion On Which Sales Tax Is Due Taxable Equipment		Billing Portion On Which Sales Tax Was Paid to Suppliers		Taxable Amount Previously Reported		8. Local Only Taxable Balance to be Reported on Page 1
				4a. At Full Tax Rate	4b. At Local Only Tax Rate	5a. At Full Tax Rate	5b. At Local Tax Rate	6a. At Full Tax Rate	6b. At Local Tax Rate	
January										
February										
March										
April										
May										
June										
July										
August										
September										
October										
November										
December										
Total		\$	\$	\$	\$	\$	\$	\$	\$	\$

Please note that columns 4b, 5b, 6b, and 8 are for reporting the partial exemption authorized under Section 144.054, RSMo prior to January 1, 2023. This form presumes that the electricity used in manufacturing under Section 144.054.2, RSMo is at least 76% of total usage and therefore, 100% exempt from state tax after August 27, 2007. If not, then additional calculations not shown here are necessary to determine the amount of electricity to report subject to the full sales tax rate and the amount of electricity to report subject to the local tax rate only. If you have any questions, please contact the Department of Revenue at (573) 751-2836.

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Ever served on active duty in the United States Armed Forces?
 If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

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