

| | | | | | | | | | |
|------------------------------------|--|--|--|--|--|--|--|--|--|
| Missouri Tax Identification Number | | | | | | | | | |
| | | | | | | | | | |

Part C - Attach Your Taxable Equipment Listing with KWH Usage (and exempt equipment listing if necessary)

| Number of Units | Description of Exempt Electrical Equipment | Hours Per Day (run-time) | Days Per Week | Weeks Per Year | Phase | Amp Draws | Volts | HP | Wattage from VA | Wattage from HP | Estimated Hours Used Annually Per Unit | Estimated Hours Used Annually X No. of Units | KWH Per Year |
|-----------------|--|--------------------------|---------------|----------------|-------|-----------|-------|----|-----------------|-----------------|--|--|--------------|
| | | | | | | | | | | | | | |
| | Attach a detailed listing | | | | | | | | | | | | |
| | | | | | | | | | | | | Total KWH | |

EXAMPLE

Please calculate the hours used on each piece of taxable equipment for the full calendar year. The calculations in Part C are for the purpose of calculating the exemption under Section 144.030.2(12), RSMo, and should not take into account the additional exempt electricity under [Section 144.054.2, RSMo](#).

Section 144.030.2(12), RSMo, exempts from state and local sales tax “electrical energy used in the actual primary manufacturing, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (4) of this subsection, in facilities owned or leased by the taxpayer, ... if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in Section 260.200, RSMo.”

Section 144.054.2, RSMo, effective August 28, 2007, exempts from state sales tax “electrical energy used or consumed in the manufacturing, processing, compounding, mining, or producing of any product or used or consumed in the processing of recovered materials ...” If total exempt electricity after taking into account the additional exempt usage per Section 144.054.2, RSMo, is at least 76% of total usage, the electricity is 100% exempt from state tax. Therefore, electricity that does not qualify for the state and local sales tax exemption under Section 144.030.2(12), RSMo, is subject to local sales tax only.

Please note that as of January 1, 2023 the exemption under Section 144.054, RSMo exempts both state and local sales taxes.

Part D - Computation of Percentage of Electricity Used

| Estimated Usage | | KWH | Percentage |
|--|---|----------------|------------|
| A. Total Electricity Used (taken from suppliers bills) | A | | 100% |
| B. Taxable Electricity Used | B | (Part C Total) | (B÷A) |
| C. Exempt Electricity Used | C | (A–B) | (C÷A) |

Final Return: If this is your final return, enter the close date below and select the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.

Date Business Closed: _____

Out of Business Sold Business Leased Business

Complete Part E, Page 3, prior to signing the return.

If you do not qualify, it is your responsibility to notify your utility provider, withdraw your exemption, and remit the appropriate tax to the state. Under penalties of perjury, I declare that I have direct control, supervision or responsibility for completing this return. I attest that I have no taxable utility purchases to report for locations left blank.

If you pay by check, you authorize the Department of Revenue to process the check electronically.
Any check returned unpaid may be presented again electronically.

Sign and Date Return: This must be signed and dated by the taxpayer or by the taxpayer’s authorized agent.

| | | | |
|--------------------------------|--------------------------|---|--|
| Signature of Taxpayer or Agent | | Print Name | |
| Title | Date Signed (MM/DD/YYYY) | Tax Period (MM/DD/YYYY) Thru (MM/DD/YYYY) | |
| | ___/___/_____ | ___/___/_____ Thru ___/___/_____ | |



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Part E - 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 D.
 Column 4 is obtained by multiplying Column 2 by the taxable percentage in Part D.
 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 | | 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.

Mail to: Taxation Division
 P.O. Box 840
 Jefferson City, MO 65105-0840

Phone: (573) 751-2836
Fax: (573) 522-1666
TTY: (800) 735-2966

E-mail: business taxp processing@dor.mo.gov

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/.

Form 53-E25 (Revised 12-2025)



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