



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.

Purchaser	Name		Missouri Tax I.D. Number			
	Contact Person	Doing Business As Name (DBA)		SSN/FEIN		
	Address	City	State	ZIP Code		
	Describe product or services purchased exempt from tax			Telephone Number () - - - - -		
	Type of business					

Seller	Name			Telephone Number () - - - - -		
	Contact Person		Doing Business As Name (DBA)			
	Address	City	State	ZIP Code		

Resale - Exclusion From Sales or Use Tax	<input type="checkbox"/> Purchases of Tangible Personal Property for resale: <i>Retailer's State Tax ID Number</i> _____ <i>Home State</i> _____ (Missouri Retailers must have a Missouri Tax I.D. Number)
	<input type="checkbox"/> Purchases of Taxable Services for resale (see list of taxable services in instructions) <i>Retailer's Missouri Tax I.D. Number</i> _____ (Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)
	<input type="checkbox"/> Purchases by Manufacturer or Wholesaler for Wholesale: <i>Home State:</i> _____ (Missouri Tax I.D. Number may not be required)
	<input type="checkbox"/> Purchases by Motor Vehicle Dealer: <i>Missouri Dealer License Number</i> _____ (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)

Manufacturing Section 144.030, RSMo.	These are exempt from state and local sales and use tax.		
	<input type="checkbox"/> Ingredient or Component Part	<input type="checkbox"/> Manufacturing Machinery, Equipment, and Parts	<input type="checkbox"/> Material Recovery Processing
	<input type="checkbox"/> Plant Expansion	<input type="checkbox"/> Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals	

Manufacturing Section 144.054, RSMo.	Prior to January 1, 2023, the manufacturing exemptions under Section 144.054, RSMo are exempt from state sales and use tax and local use tax, but not local sales tax. The seller must collect and report local sales taxes imposed by political subdivisions. As of January 1, 2023, the manufacturing exemptions under Section 144.054, RSMo. apply to state sales and use tax and local sales and use tax.		
	<input type="checkbox"/> Manufacturing Chemicals and Materials	<input type="checkbox"/> Machinery and Equipment Used or Consumed in Manufacturing	
	<input type="checkbox"/> Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant	<input type="checkbox"/> Research and Development	
	<input type="checkbox"/> Utilities or Energy and Water Used or Consumed in Manufacturing (Must complete below) Purchaser's Manufacturing Percentage _____ % Purchaser's Square Footage _____		

Other	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Common Carrier	<input type="checkbox"/> Locomotive Fuel	<input type="checkbox"/> Air and Water Pollution Control, Machinery, Equipment, Appliances and Devices
	<input type="checkbox"/> Commercial Motor Vehicles or Trailers Greater than 54,000 Pounds (Note: Vehicle must be registered as the identified purchaser or DBA as above.)		<input type="checkbox"/> Other _____	

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.		
	Signature (Purchaser or Purchaser's Agent)	Title	Date (MM/DD/YYYY) ____/____/____

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

Form 149 (Revised 12-2022)

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



E-mail: salestaxexemptions@dor.mo.gov

Visit dor.mo.gov/taxation/business/tax-types/sales-use/exemptions.php for additional information.

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/.