



MISSOURI DEPARTMENT OF REVENUE  
 TAXATION DIVISION  
 P.O. BOX 358  
 JEFFERSON CITY, MISSOURI 65105-0358  
**MISSOURI SALES/USE TAX  
 EXEMPTION APPLICATION**

FORM  
**1746**  
 (REV. 06-2009)

**MAIL COMPLETED APPLICATION TO:**

**MISSOURI DEPARTMENT OF REVENUE  
 TAXATION DIVISION  
 P.O. BOX 358, JEFFERSON CITY, MISSOURI 65105-0358  
 (573) 751-2836 TDD 1-800-735-2966 FAX: (573) 751-9409  
 E-mail: [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov)**

1. IF YOU HAVE EVER BEEN ISSUED A MISSOURI TAX I.D. NUMBER BY THE DEPARTMENT OF REVENUE, ENTER BELOW	FEIN	CODE (DOR ONLY)
_____	_____	_____

**TYPE OF EXEMPTION**

**2. QUALIFYING FOR EXEMPTION AS: (CHECK ONE)**

- |   |  |
|---|--|
| <input type="checkbox"/> CHARITABLE (Benefits the common good and welfare of the community, not only within the organization, while relieving government of a financial burden that it would be otherwise required to meet)<br><br><input type="checkbox"/> RELIGIOUS (Churches, ministries, and religious groups. Exemption applies to sales and purchases only if within the organization's religious, charitable, or educational functions)<br><br><input type="checkbox"/> NOT-FOR-PROFIT CIVIC (Benefiting the citizenry at large on an unrestricted basis. Exemption applies only if the sale or purchase is made for the organization's civic or charitable functions and activities)<br><br><input type="checkbox"/> NOT-FOR-PROFIT SOCIAL, SERVICE, FRATERNAL (Exemption applies only if the sale or purchase is made for the organization's civic or charitable | functions and activities, and not for general operations of the organization)<br><br><input type="checkbox"/> PUBLIC ELEMENTARY OR SECONDARY EDUCATION<br><br><input type="checkbox"/> PRIVATE NOT-FOR-PROFIT ELEMENTARY AND SECONDARY EDUCATION (Must have received accreditation)<br><br><input type="checkbox"/> HIGHER EDUCATION (Must have received accreditation)<br><br><input type="checkbox"/> MISSOURI POLITICAL SUBDIVISION (Out-of-state political subdivisions do not qualify)<br><br><input type="checkbox"/> FEDERAL OR MISSOURI STATE AGENCY |
|---|--|

NOTE: Unions, political organizations, and home owner associations do not qualify for a Missouri sales/use tax exemption.

**ORGANIZATION NAME AND LOCATION**

3. ORGANIZATION NAME

STREET ADDRESS — DO NOT USE P.O. BOX OR RURAL ROUTE

CITY STATE ZIP CODE COUNTY

PHONE (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

WEB SITE ADDRESS E-MAIL ADDRESS

IS YOUR ORGANIZATION EXEMPT FROM PROPERTY TAX?  YES  NO DATE ORGANIZATION ORIGINATED: \_\_\_\_\_

**INCORPORATED ORGANIZATIONS**

<input type="checkbox"/> MISSOURI CORPORATION	MISSOURI CHARTER NUMBER	DATE INCORPORATED M M D D Y Y Y Y	
<input type="checkbox"/> OUT-OF-STATE CORPORATION	MISSOURI CERTIFICATE OF AUTHORITY NO.	DATE REGISTERED IN MISSOURI	STATE OF INCORPORATION
		M M D D Y Y Y Y	

**MAILING ADDRESS**

4. MAILING ADDRESS (IF DIFFERENT THAN ORGANIZATION ADDRESS)

STREET ADDRESS OR P.O. BOX

CITY STATE ZIP CODE COUNTY

**RECORD STORAGE**

5. RECORD STORAGE ADDRESS (PLEASE DO NOT USE P.O. BOX OR RURAL ROUTE)

STREET ADDRESS — DO NOT USE P.O. BOX OR RURAL ROUTE

CITY STATE ZIP CODE COUNTY

**PLEASE COMPLETE AND SIGN BACK OF APPLICATION**

**ORGANIZATION OR AGENCY OFFICERS**

6. NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER ____ - ____ - _____	BIRTHDATE __ / __ / ____	
STREET ADDRESS	CITY		STATE	ZIP CODE _____
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER ____ - ____ - _____	BIRTHDATE __ / __ / ____	
STREET ADDRESS	CITY		STATE	ZIP CODE _____

**DESCRIPTION OF ORGANIZATION**

**7. Brief statement of organizational purpose, its past, present, and proposed activities, and the intended use of the exemption letter.**

*(This area is intentionally left blank for the user to provide a brief statement of organizational purpose, its past, present, and proposed activities, and the intended use of the exemption letter.)*

**ATTACHMENTS**

**Federal or Missouri state agencies, Missouri political subdivisions, elementary and secondary schools operated at public expense, or schools of higher education are not required to furnish the documents requested in items 8–11 listed below.**

- 8. If you are a charitable, social, fraternal, civic, ministry, or religious organization, ATTACH a copy of your Internal Revenue Service exemption letter, Federal Form 501(c). [Churches do not need to attach a 501(c).] NOTE: An IRS exemption letter does not automatically exempt you from Missouri sales/use tax.
- 9. ATTACH a copy of the Certificate of Incorporation or Registration issued by the Missouri Secretary of State, IF REGISTERED OR INCORPORATED.
- 10. ATTACH a copy of your Bylaws.
- 11. ATTACH a complete financial history for the last three years (or number of years in existence if less than three) indicating sources and amounts of income and a breakdown of expenditures. If just starting the organization, attach an estimated budget for one year.

**SIGNATURE**

12. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter; that the present nature, purpose and activities of the above-named organization or agency are the same as they were when the attached documents were issued and will continue to remain the same; that I will remain knowledgeable of the statutes and regulations governing sales/use tax exemptions and that I will immediately notify the Missouri Department of Revenue, of any change in circumstances which could reasonably lead me to believe that the above-named organization or agency would no longer qualify as exempt, either because of a change in the law or because of a material change in the organization's or agency's nature, purpose or activities.

It is understood that any misrepresentation contained herein or failure on my part to fulfill the promises entered into here will result in the immediate revocation of any exemption letter issued to this organization or agency.

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.

SIGNATURE OF OFFICER OR RESPONSIBLE PERSON	TITLE	DATE __ / __ / ____
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**INSTRUCTIONS FOR COMPLETING THE MISSOURI SALES/USE TAX EXEMPTION APPLICATION****Missouri Tax I.D. Number**

If you have been issued a Missouri Tax I.D. Number by the Missouri Department of Revenue, enter that number in the space provided. Providing your Missouri Tax I.D. Number will ensure the Department of Revenue registers your organization accurately.

**Organization Name and Location**

Provide the name and street address of your organization.

**Incorporated Organizations**

If you are incorporated in Missouri, check "Missouri Corporation" and provide the required information.

If you are an out-of-state corporation, and own property in Missouri, check the "Out-of-State Corporation" box and provide the required information.

**Mailing Address**

If correspondence should be mailed to an address other than the address of the organization or agency, provide the address to be used for mailing purposes (i.e., officer's, accountant's, or lawyer's address, etc.) P.O. Box may be used.

**Record Storage**

If the books and records are kept at an address (location) other than that of the organization, agency, or mailing address, provide the address here.

**Organization or Agency Officers**

Provide all of the requested information for one or two of the organization's or agency's officers.

**Description of Organization**

Summarize the primary organizational purpose in one or two brief statements. List the main activities of the organization or agency.

**Attachments**

The attachments are used to determine whether an organization is exempt under Missouri law. Please remember to include all attachments pertaining to your organization. If you do not include all required attachments, it could result in a delay in issuing your exemption letter or a denial of your application.

**IRS EXEMPTION RULING**

If you are registered with the Internal Revenue Service (IRS) and have received a 501c letter, you must attach a copy of the most current letter of exemption issued to you by the IRS.

If you have not received an exemption letter from the IRS, you can obtain Form 1023, Application for Recognition of Exemption, by visiting their web site at [www.irs.gov/eo](http://www.irs.gov/eo) or call (877) 829-5500. You may also visit your local IRS office.

**NOTE:** Churches are not required to submit the 501(c) letter.

City	Street Address	Telephone
Cape Girardeau	137 S. Broadview, Cape Girardeau, MO 63703	(573) 334-1552
Chesterfield	1122 Town and Country Commons, Chesterfield, MO 63017	(314) 612-4002
Florissant	2218 N. Hwy. 67, Florissant, MO 63033	(314) 612-4002
Independence	3830 S. Elizabeth Ave., Independence, MO 64057	(816) 966-2840
Jefferson City	3702 W. Truman Blvd., Jefferson City, MO 65109	(573) 635-6827
Joplin	402 S. Main St., Joplin, MO 64801	(417) 889-9828
Kansas City	5800 E. Bannister Rd., Kansas City, MO 64134	(816) 966-2840
Springfield	3333 S. National Ave., Springfield, MO 65807	(417) 889-9828
St. Joseph	201 South Eighth St., St. Joseph, MO 64501	(816) 966-2840
St. Louis	1222 Spruce St., St. Louis, MO 63103	(314) 612-4002
St. Louis (Sunset Hills)	3636 S. Geyer Rd., St. Louis, MO 63127	(314) 612-4002

**Name of Person Completing Application**

Please ensure you provide this information. While most correspondence will go to the organization or mailing address, the Department of Revenue may be able to resolve any questions by calling the responsible person.

**Signature**

This application must be signed by an officer or responsible person of the organization in order for the exemption letter to be issued.