



****MISSOURI** Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **MISSOURI**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. **Tires/Wheels must be sold in customer's normal course of business	Y	MUST Obtain customer's 8 digit Missouri Tax ID Number Example: 1XXXXXXX or 2XXXXXXX **FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS
RESALE: OUT OF STATE	Y	Customer must provide their home state sales tax number
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. **See GSA Invoice Processing Document on KC	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable & Nonprofit Organizations	Y	MUST obtain copy of customer's state issued exemption letter <i>Upload into CertCapture to create the exemption certificate</i> **For further information see MO – Sales & Use Tax Exemptions
AGRICULTURAL Farm/Ranch	Limited Exemption	CARRY OUT ONLY Farm machinery & equipment only Exemption does not apply to motor vehicles (trucks & autos) **For further information see MO – Sales & Use Tax Exemptions
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Official Government Vehicles ONLY **Must be purchased with government funds – No cash or personal check/credit cards allowed **For further information see MO – Sales & Use Tax Exemptions
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	Y	MUST obtain customers USDOT number **For further information see MO – Sales & Use Tax Exemptions