



Indiana Department of Revenue
Electric Utility Sales Tax Exemption Application for Restaurants
For Purchase of Metered Electric Utility

A. Legal Address

Legal Name		Telephone Number
Street / P.O. Box	City, State, ZIP	

B. Meter Location Address – Meter location must be registered with the department.

DBA (doing business as) Name		Telephone Number
Street	City, State, ZIP	

C. Billing Name – A copy of the utility bill with billing name must be attached.

Billing Name	Franchise Name, if applicable
<input type="checkbox"/> 12 months of bills are attached <input type="checkbox"/> This is a new meter <input type="checkbox"/> One for one change	

D. Fill In All Applicable Blanks – All Applicants must complete section F.

1. Indiana Taxpayer Identification Number (TID)	2. Location (three digit location number)	
3. Social Security Number	4. Federal Employer Identification Number (FEIN)	
5. Name of Utility Company	6. NAICS Code	
7. Meter Number (only 1 meter per application)	8. Account Number (from utility bills)	
9. Total Hours of Operation per Day	10. Number of Operational Days per Week	11. Number of Operational Weeks per Year

E. Summary – Please provide a brief overview of your operation. Explain how the utility is used.

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F. Restaurant Determination (75% Calculation) – Provide sales dollars for at least 12 months for prepared food and total sales.

1. Receipts from sales of food that was heated by the seller or sold in a heated state, including bakery items.....	_____
2. Receipts from sales of food containing two or more food ingredients that were mixed or combined for sale as a single item by the seller, including bakery items; but excluding food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses).....	_____
3. Receipts from sales of food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or packaging used to transport the food).....	_____
4. Total receipts from sales of food (Line 1 + Line 2 + Line 3)	_____
5. All receipts from sales of tangible personal property, digital goods or services	_____
6. Percentage of Prepared Food Sales to Total Sales (Line 4 divided by Line 5)	_____ %

G. Certification / Signature

I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Authorized Signature _____	Printed Name _____	Email _____	Date _____
Signature of Utility Study Preparer _____	Printed Name _____	Email _____	Date _____

For Department Use Only

Employee Name	Qualifies as Restaurant <input type="checkbox"/> Yes <input type="checkbox"/> No
Disposition	User ID Issue ST-109R <input type="checkbox"/> Yes <input type="checkbox"/> No
Date	POA <input type="checkbox"/> Yes <input type="checkbox"/> No Audit Case Number

Instructions for Completing Form ST-200R

The information requested on the ST-200R enables the Indiana Department of Revenue (DOR) to verify the exempt status of metered electric utility.

With the submission of Form ST-200R, your meter location address may be subject to an on-site inspection by DOR.

Complete a separate application for each meter account. Fill in all blanks. Any applications that are incomplete or missing information will be rejected, thus delaying the processing of your application.

Note. The Electric Utility Sales Tax Exemption Application for Restaurants can also be submitted electronically via DOR's secure e-service portal INTIME at intime.dor.in.gov.

If there are any changes in the manner in which the utility is used or changes in ownership of the business, a new application will be required.

Section A – Mailing Address. You must apply using the legal name of the business entity. Enclose a copy of the utility bill with the legal name to expedite the application review.

Section B – Meter Location Address. Provide the location address of the meter or communication service.

Section C – Billing Name. A complete copy of the utility billings with billing name, location, meter number and account number must be attached. If this information is not available on the bill, other documentation will need to be provided. For example, a screenshot of your online utility account or correspondence from the utility company on their letterhead with the information needed. Annual utility usages must be documented. Attach 12 months of billings.

Section D – Fill in All Applicable Blanks. Complete all applicable information. Any missing information may delay the processing of your application. To find your NAICS code, visit www.census.gov/naics.

Section E – Summary. Provide a brief overview of your operation. Explain how the utility is used.

Section F – Restaurant Determination (75% Calculation). Provide sales dollars for at least 12 months for prepared food and total sales.

Section G – Certification / Signature. Sign and date the application. If you are a representative, a Form POA-1 must be attached. If submitting via DOR's secure e-service portal INTIME, an electronic POA (ePOA) must be completed. The person who submits this utility application must sign and date the form.

Return the application to:
Indiana Department of Revenue
P.O. Box 935
Indianapolis, IN 46206-0935

For assistance, contact DOR directly via INTIME messaging at intime.dor.in.gov by selecting "Send a message" under the "All Actions" tab. Or call customer service at **317-232-2240**.