

# **Utility Sales Tax Exemption Application**

For Purchase of Metered Utility or Telecommunication Services
Reverse Side Must Also Be Completed

A. Mailing Address			B. Meter Location	n Address		
Legal Name:			DBA (doing business as) Name:			
Street/P.O. Box:			Street/P.O. Box:			
City, State, Zip:			City, State, Zip:			
Telephone Number:			Telephone Number:			
C. F	ill In All Applic	cable Blanks				
Non	profit organizat	ions and governmen edule D) and sign an		omplete lines without	the (*). On the reve	erse side, complete
1	Indiana Registered Retail Merchants Number					
2	Indiana Nonprofit Registration Number (13 digits)					
3	Social Security Number (farmers only)			*		
4	Federal ID Number					
	Type of Energy/Utility Service					
5	5 (telephone, gas, electric, steam, or water)					
6	Meter Number					
7	Account Number					
8	Name of Utility Company					
•	Annual K.W.H. Cubic Feet or Gallons		*			
9	(used in previous calendar year)					
10	Average Monthly Bill		*			
11	Total Hours of Operation Per Day		*			
12				*		
13				*		
	Billing Name (a copy of the utility bill with billing name					
14						
Ea:	Donortmont II	oo Only				
For Department Use Only						
Disposition			Exempt %		Date	
Issue ST-109		Yes No No	NAICS Code		User ID	
Representative			POA	Yes 🗆 No 🗆		

D. Summary							
Please provide a brief overview of your operation.  Nonprofit organizations, please explain how the utility is used to further the purpose of the organization.							
E. Supporting Schedule (See Instructions)							
List all production and nonproduction equipment with the annual energy consumption with K.W.H., cubit feet, or gallons breakdown for each piece of equipment.							
Note: Registered nonprofit organizations and governmental entities do not complete this section.							
F. Certification/Signature							
I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge, that all equipment has been listed, and that the power ratings of all listed equipment have been visually verified.							
Authorized Signature	Printed Name	Email	Date				
POA-1 attached	Copy of utility bill attached						

# Form ST-200 Instructions

The information requested on the ST-200 enables the Indiana Department of Revenue to determine the exempt status of metered utility or telecommunication services.

## **General Instructions**

Complete a separate application for each meter and/or telephone account. Fill in all blanks. **Any missing or incomplete** information may delay the processing of your application.

### Instructions for Front Side of Form

Section A. **Mailing Address:** You must apply using the legal name of the business entity. Please enclose a copy of the utility bill with the legal name to speed up the review of the application.

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

Section C. **Fill In All Applicable Blanks:** Please complete all applicable information. Any missing information may cause a processing delay of your application. Qualified nonprofit organizations and government agencies need not fill in the blanks marked with an asterisk (\*).

#### Instructions for Reverse Side of Form

Section D. **Summary:** Nonprofit organizations, please explain how the utility is used to further the purpose of the organization.

Section E. **Supporting Schedule:** Properly registered nonprofit organizations and governmental entities need not complete this section. All other businesses need to provide the following information:

- 1. List each piece of equipment connected to the meter (production and nonproduction equipment);
- 2. Explain how the equipment is used;
- 3. Provide the power rating of each piece of equipment;
- 4. List the hours the equipment is used;
- 5. Provide the total energy consumed for each piece of equipment for the previous calendar year.

**Note:** If applying for a sales tax exemption on telecommunication services, please explain how the service is used. Example: for telephone service used in rendering public transportation, the supporting schedule may read 35% dispatch, 5% sales, 5% marketing, etc. Usage must total 100%.

Please remember to enclose a copy of the utility bill (the portion that shows the billing name).

Section F. **Certification/Signature:** Sign and date the application, and if you are a representative, a Form POA-1 must be attached. Indicate if you enclosed a copy of your utility bill.

Please return the application to:

For assistance, call (317) 232-2339 or email refundclaim@dor.in.gov

Indiana Department of Revenue P.O. Box 935 Indianapolis, IN 46206-0935