

# MISSOURI DATA CENTER SALES TAX EXEMPTION

AUTHORIZATION: 144.810 RSMo

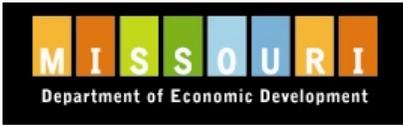
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## Annual Report

The Annual Report is due each year by January 31st for the preceding calendar year and is used to verify full performance of the activities occurred during the year.

**Mail all claims for tax exemptions and all related inquiries to:**

Missouri Department of Economic Development, BCS, Business & Community Finance  
301 W. High Street, Room 770, P.O. Box 118, Jefferson City, MO 65102-0118  
Phone: 573-751-4539 Fax: 573-522-4322  
Website: [www.ded.mo.gov/moworks](http://www.ded.mo.gov/moworks) E-mail: [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)



**DATA STORAGE CENTERS**  
**Sales / Use Tax Exemption**  
**Annual Report**

Project Name				Reporting Period				Beg				End			
<input type="checkbox"/> Yr 1	<input type="checkbox"/> Yr 2	<input type="checkbox"/> Yr 3	<input type="checkbox"/> Yr 4	<input type="checkbox"/> Yr 5	<input type="checkbox"/> Yr 6	<input type="checkbox"/> Yr 7	<input type="checkbox"/> Yr 8	<input type="checkbox"/> Yr 9	<input type="checkbox"/> Yr 10	<input type="checkbox"/> Yr 11	<input type="checkbox"/> Yr 12	<input type="checkbox"/> Yr 13	<input type="checkbox"/> Yr 14	<input type="checkbox"/> Yr 15	

**Reporting Period:** The reporting period is the calendar year following the previous Annual Report (or from the date of the Verification of Eligibility Thresholds to the end of the calendar year if this is the first Annual Report filed.)

**1. Applicant**

Project Taxpayer Name				FEIN				Missouri Tax ID			
Taxpayer Address				City				State		Zip	
Email of Taxpayer				Office Number				Alternate Number			
Address of Project Facility				City		County		Zip		NAICS Code	
Is the applicant listed above an Operating or Constructing Taxpayer?				<input type="checkbox"/> Constructing				<input type="checkbox"/> Operating			
Is there more than one Taxpayer seeking the exemption of sales & use taxes for this Project?								<input type="checkbox"/> YES		<input type="checkbox"/> NO	

**2. Additional Taxpayer(s) Information (Add additional sheets if necessary)**

Taxpayer Name (2)		FEIN / MO Tax ID #		Contact Number		Email				
Mailing Address		City		State		Zip		<input type="checkbox"/> Constructing		<input type="checkbox"/> Operating
Taxpayer Name (3)		FEIN / MO Tax ID #		Contact Number		Email				
Mailing Address		City		State		Zip		<input type="checkbox"/> Constructing		<input type="checkbox"/> Operating

**3. Contact Person (if different than Taxpayer)**

Contact Person				Contact Number		Email			
Mailing Address				City		State		Zip	

**4. Project Information**

What type of Project facility is this?	<input type="checkbox"/> New	<input type="checkbox"/> Expanded	<input type="checkbox"/> Replacement	Date Current Certificate Expires	
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**Annual Investment** – Total all investment for which you have received a tax exemption on for the reporting period.

**Annual Invoices** – Total all invoices for the reporting period which you have received a Sales / Use tax exemption since the previous year.

**Annual Payments** – Total all payments for the reporting period which you have received a Sales / Use tax exemption since the previous year.

**Annual Sales / Use Tax** – Total all Sales / Use tax exempted for the reporting period. ince the previous year Annual Report .

**Total Investment** – Total all the investment for which you have received a Sales / Use tax exemption to date (from the start of the project).

**5. Summary of Investment – (\*Annual Investment, Invoice, and Payment amounts should match.)**

Year	Total Construction	Total Machinery	Total Equipment	Total Utilities
Annual Investment *	\$	\$	\$	\$
Annual Invoices*	\$	\$	\$	\$
Annual Payments*	\$	\$	\$	\$
Annual Sales / Use Tax	\$	\$	\$	\$
Total Investment	\$	\$	\$	\$

**6. Summary of Employment**

Total # of FT Employees at Facility(since the date of Conditional Approval)		Average Annualized Wage of New FT Employees at Facility	
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**ATTACHMENTS FOR DATA CENTER  
ANNUAL REPORT**

Check Box	REQUIRED ATTACHMENTS													
<input type="radio"/>	<b>Tax Clearance</b> – Each Constructing and Operating Taxpayer needs to submit MO-943 to the Department of Revenue.													
<input type="radio"/>	<b>List of Employees</b> - A list of current employees including the following columns: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="background-color: #d9ead3;">Employee Name</th> <th style="background-color: #d9ead3;">Employee Number</th> <th style="background-color: #d9ead3;">Date of Hire</th> <th style="background-color: #d9ead3;">Date of Term</th> <th style="background-color: #d9ead3;">Job Title</th> <th style="background-color: #d9ead3;">Annualized Salary</th> <th style="background-color: #d9ead3;">Full-time or Part-time</th> <th style="background-color: #d9ead3;">Transferred* (Yes or No)</th> </tr> </thead> </table> <p><b>*Transferred: If employee transferred from another facility.</b></p>	Employee Name	Employee Number	Date of Hire	Date of Term	Job Title	Annualized Salary	Full-time or Part-time	Transferred* (Yes or No)					
Employee Name	Employee Number	Date of Hire	Date of Term	Job Title	Annualized Salary	Full-time or Part-time	Transferred* (Yes or No)							
<input type="radio"/>	<b>Investment and Sales/Use Tax Documentation</b> – The applicant must provide a list of purchases, copies of invoices, and copies of proof of payment. The list of purchases must be in Excel format and include the following columns: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="background-color: #d9ead3;">Item</th> <th style="background-color: #d9ead3;">Purpose</th> <th style="background-color: #d9ead3;">Category*</th> <th style="background-color: #d9ead3;">Invoice Date</th> <th style="background-color: #d9ead3;">Invoice Number</th> <th style="background-color: #d9ead3;">Price</th> <th style="background-color: #d9ead3;">Sales Tax</th> <th style="background-color: #d9ead3;">Seller Name</th> <th style="background-color: #d9ead3;">Seller Address</th> <th style="background-color: #d9ead3;">Seller MO Tax ID</th> <th style="background-color: #d9ead3;">Seller FEIN</th> <th style="background-color: #d9ead3;">Seller Phone Number</th> <th style="background-color: #d9ead3;">Seller Email</th> </tr> </thead> </table> <p><b>*Item Categories:</b> Construction, Machinery, Equipment, or Utilities).</p>	Item	Purpose	Category*	Invoice Date	Invoice Number	Price	Sales Tax	Seller Name	Seller Address	Seller MO Tax ID	Seller FEIN	Seller Phone Number	Seller Email
Item	Purpose	Category*	Invoice Date	Invoice Number	Price	Sales Tax	Seller Name	Seller Address	Seller MO Tax ID	Seller FEIN	Seller Phone Number	Seller Email		
<input type="radio"/>	<b>DOR Form 5378</b> – The applicant must submit a DOR Form 5378 if a refund claim is in excess of \$100,000.													
<input type="radio"/>	<b>DOR Form 2827</b> – The applicant must submit a DOR Form 2827 if DOR needs to talk to a third party regarding the applicants refund claim or tax exemption certificate .													

**Please Note:** The State will issue an annual exemption certificate for each subsequent year of the benefit period. Allocated exemptions must be used in the year allotted and may not be rolled over into a subsequent year. To be eligible for a refund or exemption, a purchase must be made by a constructing or operating taxpayer identified in the Notice of Intent or Cooperation Agreement. Purchases made by a party not identified in the Notice of Intent or Cooperation Agreement and reimbursed by the applicant are NOT eligible for a tax exemption. The tax exemption certificates are NOT transferrable and the taxpayer cannot receive a refund or exemption which exceeds the taxpayer’s liability.

**Annual Reporting Requirements and Penalty Provisions**

All tax exemption recipients must be familiar with the annual reporting requirements and penalties for non-compliance established under the Data Center Sales Tax Exemption Program Agreement. The responsibility for compliance falls with the tax exemption recipient.

Recipients of tax refunds and exemption certificates are required to submit an Annual Report each year due January 31<sup>st</sup> for the preceding calendar year verifying the full performance of the activities outlined in the Notice of Intent and Project Plan. You may contact (573) 751-4539 (Business and Community Finance) with any questions. **NOTE: Failure to report within the deadline will result in the forfeiture of the tax exemption certificate and the Taxpayer shall be responsible, upon 30 days written notice, to reimburse the State what the Taxpayer received in exemptions and/or refunds.**