Form ST-200
State Form 48843
(R4 / 1-13)

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 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. Fill In All Applicable Blanks

Nonprofit organizations and governmental entities should complete lines without the (✷). On the reverse side, complete the Summary (Schedule D) and sign and date the form.

1	Indiana Registered Retail Merchants Number	
2	Indiana Nonprofit Registration Number (13 digits)	
3	Social Security Number (farmers only)	✷
4	Federal ID Number	
5	Type of Energy/Utility Service (telephone, gas, electric, steam, or water)	
6	Meter Number	
7	Account Number	
8	Name of Utility Company	
9	Annual K.W.H. Cubic Feet or Gallons (used in previous calendar year)	✷
10	Average Monthly Bill	✷
11	Total Hours of Operation Per Day	✷
12	Number of Operational Days Per Week	✷
13	Number of Operational Weeks Per Year	✷
14	Billing Name (a copy of the utility bill with billing name must be attached)	

For Department Use Only

Disposition		Exempt %		Date	
Issue ST-109	Yes ☐ 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:

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

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