



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
**SALES/USE TAX, TIRE AND LEAD-ACID  
BATTERY FEE EXEMPTION CERTIFICATE**

FORM  
**149**  
(REV. 03-2009)

**THIS FORM IS TO BE  
GIVEN TO THE SELLER BY  
THE PURCHASER.**

<b>PART A</b>	
1. PURCHASER	DOING BUSINESS AS
ADDRESS	CITY, STATE, AND ZIP
2. SELLER	DOING BUSINESS AS
<b>WHEEL CITY WHOLESALERS</b>	
ADDRESS	CITY, STATE, AND ZIP
<b>4324 RIDER TRAIL NORTH</b>	<b>EARTH CITY MO 63045</b>
3. PRODUCT OR SERVICES PURCHASED	
<b>AUTOMOTIVE WHEELS, TIRES, AND RELATED ACCESSORIES</b>	
4. PURCHASER'S TYPE OF BUSINESS	

**5A. CLAIMING EXEMPTION FROM SALES/USE TAX FOR:**

<input checked="" type="checkbox"/> RESALE (COMPLETE PART B BELOW)	<input type="checkbox"/> LOCOMOTIVE FUEL
<input type="checkbox"/> MANUFACTURING MACHINERY, EQUIPMENT AND PARTS	<input type="checkbox"/> RESEARCH AND DEVELOPMENT OF AGRICULTURAL BIOTECHNOLOGY PRODUCTS AND PLANT GENOMICS PRODUCTS AND PHARMACEUTICALS
<input type="checkbox"/> INGREDIENT / COMPONENT PART	<input type="checkbox"/> AIR AND/OR WATER POLLUTION CONTROL MACHINERY, EQUIPMENT, APPLIANCES AND DEVICES.
<input type="checkbox"/> AGRICULTURAL	<input type="checkbox"/> OTHER (EXPLAIN) _____
<input type="checkbox"/> MOTOR VEHICLE DEALER (Provide Dealer Registration Number)	
<input type="checkbox"/> MATERIAL RECOVERY PROCESSING	
<input type="checkbox"/> WHOLESALERS (TAX ID NOT REQUIRED)	
<input type="checkbox"/> COMMON CARRIER	

**5B. CLAIMING PARTIAL EXEMPTION FROM SALES/USE TAX (LOCAL SALES TAX STILL APPLIES)**

<input type="checkbox"/> RESEARCH AND DEVELOPMENT (Not exempt from local sales tax)*	<input type="checkbox"/> MATERIALS, MACHINERY, AND EQUIPMENT USED OR CONSUMED IN MATERIAL RECOVERY PROCESSING PLANT (Not exempt from local sales tax)*
<input type="checkbox"/> MANUFACTURING CHEMICALS AND MATERIALS (Not exempt from local sales tax)*	
<input type="checkbox"/> UTILITIES/ENERGY & WATER, MACHINERY, EQUIPMENT USED OR CONSUMED IN MANUFACTURING (Not exempt from local sales tax)*	

\* These exemptions apply to state tax (4.225%) and local use tax, but not local sales tax. The seller must collect and report local sales taxes imposed by political subdivisions.

INFORMATION REQUIRED BY VENDOR: \_\_\_\_\_

**FOR UTILITIES/ENERGY & WATER EXEMPTION:**

PURCHASER'S MANUFACTURING METHOD OF CALCULATION:  SQUARE FOOTAGE  USE ANALYSIS

PERCENTAGE \_\_\_\_\_ %  OTHER \_\_\_\_\_

ENERGY ACCOUNT NUMBER(S): \_\_\_\_\_ (Attach list if necessary.)

**6. CLAIMING EXEMPTION FROM TIRE FEE FOR:**

<input checked="" type="checkbox"/> RESALE — REGISTERED TIRE RETAILER	MISSOURI TAX ID NUMBER
<input type="checkbox"/> FAMILY FARM / FAMILY FARM CORPORATION	

**7. CLAIMING EXEMPTION FROM LEAD-ACID BATTERY FEE FOR:**

<input type="checkbox"/> RESALE — REGISTERED BATTERY RETAILER	MISSOURI TAX ID NUMBER
<input type="checkbox"/> AGRICULTURAL OPERATIONS	

**PART B**

**IF CLAIMING EXEMPTION FOR RESALE, PLEASE COMPLETE THE FOLLOWING**

1. PURCHASER'S HOME STATE	2. PURCHASER'S STATE TAX I.D. NUMBER (or Dealer Registration Number for exemption from sales/use tax only, if applicable)
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3. GENERAL DESCRIPTION OF PRODUCT TO BE PURCHASED FROM THE SELLER **AUTOMOTIVE WHEELS, TIRES, AND RELATED ACCESSORIES**

**Note:** Illinois does not have an exemption on sales of property for subsequent lease or rental.  
**Caution to Seller:** In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is of a type normally sold wholesale, resold, leased, rented, or utilized as an ingredient or component part of a product manufactured by the buyer in the usual course of business. In some states or cities, a seller failing to exercise due care could be held liable for the sales tax due.

**PART C**

I SWEAR OR AFFIRM THE INFORMATION ON THIS FORM IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	DATE
_____	____/____/____