



**Form ST-200**  
State Form 48843  
(R10 / 10-20)

**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:	
<b>C. Billing Name (a copy of the utility bill with billing name must be attached)</b>			
<input type="checkbox"/> 12 months of bills are attached <input type="checkbox"/> 1 bill showing annual usage is attached			
<b>D. Fill In All Applicable Blanks</b>			
1	Indiana Taxpayer Identification Number (TID)		
2	Location (three digit location number)		
3	Social Security Number (farmers only)		
4	Federal ID Number		
5	Name of Utility Company		
6	Meter Number (only 1 meter per application)		
7	Account Number (from utility bills)		
8	Type of Energy/Utility Service (telephone, gas, electric, steam, or water)		
9	Average Monthly Bill		
10	Annual K.W.H. Cubic Feet or Gallons (used in previous calendar year)		
11	Total Hours of Operation Per Day		
12	Number of Operational Days Per Week		
13	Number of Operational Weeks Per Year		

For Department Use Only					
Employee Name		Exempt %		Disposition	
User ID		NAICS Code		Issue ST-109	Yes <input type="checkbox"/> No <input type="checkbox"/>
Date		POA	Yes <input type="checkbox"/> No <input type="checkbox"/>	Audit Case #	

### E. Summary

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

**Note:** Registered nonprofit organizations and governmental entities go to H.

### F. Supporting Schedule (See Instructions) Utility Usage Study: Production

List all production and nonproduction equipment with the annual energy consumption with K.W.H., cubic feet, or gallons breakdown for each piece of equipment.

### G. Utility Usage Study: Research & Development (R&D)

List all R&D and Non R&D equipment with annual energy consumption with K.W.H., cubic feet, or gallons breakdown for each piece of equipment.

### H. 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
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_____ Signature of Utility Study Preparer	_____ Printed Name	_____ Email	_____ Date
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# Instructions for Completing Form ST-200

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

Complete a separate application for each meter and/or telephone account. Fill in all blanks. Any applications that are missing information or are incomplete will be rejected which will delay the processing of your application.

**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: Billing Name:** A complete copy of the utility billings with billing name, location, meter number and account number must be attached. If this information isn't available on the bill other documentation will need to be provided. For example, a screen shot of your online utility account or something from the utility company on their letterhead with the information needed. Annual utility usages must be documented. Attach either 12 months of billings or one month that has the annual usage documented, typically in a usage graph.

**Section D: Fill in All Applicable Blanks:** Please complete all Applicable information. Any missing information may cause a processing delay of your application.

**Section E: Summary:** Please explain how the utility 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 return the application to:**  
Indiana Department of Revenue  
PO Box 935  
Indianapolis, IN 46206-0935

**Section F: Utility Usage Study:** Production (eligible for predominate use exemption)

Businesses need to provide the following information detailing production and non-production equipment for the meter. (R&D skip to Section G)

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.

**Section G: Utility Usage Study:** Research and Development ("R&D") (*not eligible for predominate use exemption*)

Businesses need to provide the following information detailing the R&D and non-R&D equipment usage for the meter.

1. List each piece of equipment connected to the meter (R&D and non-R&D);
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.

**Section H. Certification/Signature:** Sign and date the application, and if you are a representative, a Form POA-1 must be attached. The person who completed the utility study must sign and date the form.

For Assistance, call: **(317) 232-2240**  
or  
Email: [refundclaim@dor.in.gov](mailto:refundclaim@dor.in.gov)