



MISSOURI DEPARTMENT OF  
**REVENUE**  
Fuel Tax Exemption Certificate  
Sales to U.S. Government

Fuel retailers in Missouri making sales to the U.S. Government may make such sales without charging fuel tax if the retailer has obtained a signed exemption certificate. This certificate must be maintained in the retailer's files and must be updated every three years.

<b>Seller Information</b>	Seller's Name		Federal Employer Identification or Social Security Number	
	Address			
	City	State	ZIP Code	Telephone Number (____) _____ - _____

<b>Purchaser Information</b>	Purchaser's Name		Federal Employer Identification or Social Security Number	
	Address			
	City	State	ZIP Code	Telephone Number (____) _____ - _____

<input type="checkbox"/> Motor Fuel Sold To U.S. Government	
Government Agency Name	Exempt Use
This Exemption is for: (select one)	
<input type="checkbox"/> All motor fuel purchased	<input type="checkbox"/> _____ Gallons

<b>Signature</b>	I hereby certify, under penalty of perjury, that the motor fuel purchased will be used in the exempt manner stated above and defined by the statute quoted below. The invoice or sales slip for each individual purchase claimed under this exemption certificate will be signed and dated and such exemption will be updated every three years with the retailer. I further certify under penalty of perjury that if any of the motor fuel on said invoice or sales slip is not used as certified above, which will make such fuel subject to the motor fuel tax, I will so notify the seller and pay the tax thereon. Should I not so notify the seller, then I am liable for tax, penalty and interest on such purchase, pursuant to the provisions of <a href="#">Chapter 142, RSMo.</a>	
	Printed Name of Authorized Purchaser or Purchaser's Agent	Title
	Signature	Date (MM/DD/YYYY) ____/____/____

This exemption certificate must be completed and maintained in the retailer's files to substantiate sales made to the U.S. Government.

Missouri law, [Section 142.815.2\(3\), RSMo.](#) allows exempt sales to the U.S. Government. The seller must obtain a signed exemption certificate from the purchaser (U.S. Government). The signed certificate must be maintained by the retailer, and must be updated every three years. The retailer must keep the original, signed certificate in its files to support sales made without state fuel tax. A copy of the certificate may be given to the customer or purchaser.

**Mail To:** Taxation Division  
P.O. Box 300  
Jefferson City, MO 65105-0300

**Phone:** (573) 751-2611  
**TTY:** (800) 735-2966  
**Fax:** (573) 522-1720  
**E-mail:** [excise@dor.mo.gov](mailto:excise@dor.mo.gov)

Visit <http://dor.mo.gov/business/fuel/>  
for additional information.

Form 2992 (Revised 04-2014)

