



**Utility Sales Tax Exemption Application**  
For Purchase of Metered Utility or Telecommunication Services  
**Reverse Side Must Also Be Completed**

<b>A. Mailing Address</b>		<b>B. Meter Location Address</b>	
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</b> (a copy of the utility bill with billing name must be attached)			
<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>			
On the reverse side, <b>only</b> complete the Summary (Section E) and sign and date the form.			
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		

<b>For Department Use Only</b>					
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.

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

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.

**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., cubit 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

Signature of Utility Study  
Preparer

Printed Name

Email

Date

## Instructions for Completing Form ST-200

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

With the submission of Form ST-200, your meter location address may be subject to an on-site inspection by DOR.

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

**Note:** The Utility Sales Tax Exemption Application can also be submitted electronically via DOR's secure e-service portal INTIME at [intime.dor.in.gov](http://intime.dor.in.gov).

If there are any changes in the manner in which the utility is used, changes in ownership of the business, or the addition or deletion of equipment connected to the meter (for water, gas, electricity, or steam), a new application will be required.

**Section A: Mailing Address:** You must apply using the legal name of the business entity. Enclose a copy of the utility bill with the legal name to expedite the application review.

**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 is not available on the bill, other documentation will need to be provided. For example, a screenshot of your online utility account or correspondence 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:** Complete all applicable information. Any missing information may delay the processing of your application.

**Section E: Summary:** 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%.

**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 non-production equipment);
2. Explain how the equipment is used;
3. Provide the power rating of each piece of equipment;
4. List the number of 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 number of 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. If you are a representative, a Form POA-1 must be attached. If submitting via DOR's secure e-service portal INTIME, an electronic POA (ePOA) must be completed. The person who completed the utility study must sign and date the form.

**Return the application to:**

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

For assistance, contact DOR directly via INTIME messaging at [intime.dor.in.gov](http://intime.dor.in.gov) by selecting "Send a message" under the "All Actions" tab. Or call customer service at **317-232-2240**.