



MISSOURI DEPARTMENT OF REVENUE  
TAX ADMINISTRATION BUREAU  
P.O. BOX 300  
JEFFERSON CITY, MO 65105-0300  
**SPECIAL FUEL EXEMPTION CERTIFICATE**

FORM <b>2992</b> (REV. 7-91)	
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ALL SELLERS WHO ARE ENGAGED AS SPECIAL FUEL DISTRIBUTORS AND HAVE CUSTOMERS WHO CLAIM SPECIAL FUEL EXEMPTIONS, MUST SECURE FROM THEIR CUSTOMERS AND RETAIN IN THEIR FILES SIGNED AND DATED INVOICES OR SALES SLIPS SUPPORTED BY THE PROPERLY EXECUTED SPECIAL FUEL EXEMPTION CERTIFICATE PERTAINING TO THE EXEMPT SALE. SUCH CERTIFICATES MUST BE UPDATED EVERY FIVE YEARS TO SUBSTANTIATE THE EXEMPT SALES, AND MUST BE MADE AVAILABLE FOR INSPECTION BY THE DIRECTOR OF REVENUE OR HIS AGENTS DURING REGULAR BUSINESS HOURS.

SELLER'S NAME	LICENSE NUMBER
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SELLER'S ADDRESS
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PURCHASER'S NAME	TELEPHONE NUMBER ( )
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PURCHASER'S ADDRESS
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THIS EXEMPTION IS ISSUED TO THE ABOVE LICENSED DISTRIBUTORS FOR THE FOLLOWING PURCHASE:  
 Special Fuel Used as a Home Heating Oil   
 Special Fuel Used in Farm Machinery   
 Special Fuel Used Exclusively in Railroad Rolling Stock

I hereby certify under penalty of perjury that the special fuel purchased will be used or consumed for the off-road purposes stated above and defined by the statute quoted on the reverse side of this form. The invoices or sales slips for each individual purchase claimed under this exemption certificate will be signed and dated and such exemption certificate will be updated every five years with the above named special fuel distributor.

I further certify under penalty of perjury that if any of the special fuel on said invoice or sales slip is not used as certified above, which will make such fuel subject to the special 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, interest, and penalty on such purchase, pursuant to the provisions of Chapter 142, RSMo.

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	DATE
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MO 890-2095 (7-91)

DISTRIBUTION: WHITE-SPECIAL FUEL DISTRIBUTOR CANARY-CUSTOMER



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Special Fuel Distributors may obtain the Special Fuel Exemption Certificates by applying to the Missouri Department of Revenue, Motor Fuel/Special Fuel Tax Section, P.O. Box 300, Jefferson City, Missouri 65105-0300 or calling (314) 751-2611.

MO 860-2085 (7-91)

FORM 2992 (7-91)