

Form ST-200 Instructions

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

General Instructions

Complete a separate application for each meter and/or telephone account.

Complete all blanks.

Any missing or incomplete information may delay the processing of your application.

Instructions for Front Side of the Form

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. **Complete All Applicable Blanks:** Please complete all applicable information. Any missing information may cause a processing delay of your application. Qualified Not-For-Profit organizations and Government Agencies **need not** complete the blanks marked with an asterisk (*).

Instructions for the Reverse Side of the Form

Section D. **Summary:** Not-For-Profit (NFP) Organizations, please explain how the utility is used to further the NFP purpose of the organization.

Section E. **Supporting Schedule:** Properly registered not-for-profit organizations and governmental entities need not complete this section. All other businesses need to provide the following information:

- (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 hours the equipment is used;
- (5) Provide the total energy consumed for each piece of equipment for the previous calendar year.

***Note:** If applying for a sales tax exemption on telecommunication services, please advise how the service 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 remember to enclose a copy of the Utility Bill (the portion that shows the billing name).

Section F. **Certification/Signature:** Sign and date the application, and if you are a representative, a Form POA-1 must be attached. Indicate if you enclosed a copy of your utility bill.

Please return
the application to:

**Indiana Department of Revenue
Compliance Division, Room N203
100 N. Senate Avenue
Indianapolis, IN 46204**

For assistance call (317) 232-2339,
or via e-mail at:
www.in.gov/dor/contact/email.html