TAXATION DIVISION
P O BOX 358
JEFFERSON CITY MO 65105-0358



Missouri DEPARTMENT OF REVENUE

Telephone: (573) 751-2836 Fax: (573) 751-9409 E-mail: salestaxexemptions@dor.mo.gov

GREATER ST LOUIS SHETLAND SHEEPDOG CLUB

8706 BYRNESVILLE RD CEDAR HILL MO 63016

March 6, 2009

Dear Sir or Madam:

Based upon the information submitted, it is the final decision of the Director of Revenue that Greater St Louis Shetland Sheepdog Club does not qualify for a sales tax exemption.

If you were adversely affected by this decision, you may appeal to the Administrative Hearing Commission, Post Office Box 1557, Jefferson City, Missouri 65102-1557. To appeal, you must file a petition with the Administrative Hearing Commission within sixty (60) days after the date this decision was mailed or the date it was delivered, whichever date was earlier. If any such petition is sent by registered mail or certified mail, it will be deemed filed on the date it is mailed. If it is sent by any method other than registered mail or certified mail, it will be deemed filed on the date it is received by the commission as stated in Section 621.050.1, RSMo.

If you require additional information or assistance, please contact the Administrative Hearing Commission at Post Office Box 1557, Jefferson City, Missouri 65102-1557.

Sincerely,

David J. Zanone, Manager

Wanil & Zanone

Taxation Division

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