

TAXATION DIVISION  
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*Missouri*  
**DEPARTMENT OF REVENUE**

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NORFOLK SOUTHERN RAILWAY  
650 W PEACHTREE ST NW  
ATLANTA, GA 30308-1925

## **Certificate of Direct Pay Authorization**

Effective Date: 09/02/2025  
Expiration Date: 09/01/2030

RE: MISSOURI ID 16707940  
Notice Number 2059519859

Dear Sir or Madam:

Your application for direct pay authorization has been approved pursuant to Section 144.190.4, RSMo. This certificate is issued as your validation. All sellers must be furnished a copy of this certificate.

Your company must accrue and pay all taxes based on its place of business. Purchases by your company will not be subject to sales tax at the point of sale and the seller is relieved from responsibility for collecting and remitting the tax.

The holder of this certificate agrees to accrue and pay taxes imposed by Chapters 144, 66, 67, 92, 94, RSMo, and Article IV, Sections 43a and 47a, of the Missouri Constitution. Local taxes will be accrued and paid based upon the place of business of the purchaser. This authorization is not permanent and is subject to review by the Department of Revenue. If during audit or for other reasons this direct pay authorization is determined to be invalid as defined by the laws of Missouri, the holder will be ineligible for direct pay authorization effective the date of notification of ineligibility and all taxable purchases made by the business will be subject to sales tax.

TAXATION DIVISION

This Direct Pay Authorization is not assignable or transferable.

This Direct Pay Authorization is for sales and use taxes only.

Any alteration to this Direct Pay Authorization renders it invalid.