

Missouri LICA NEWS

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The Missouri Land Improvement Contractors Association

July/August 2006



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Don't Forget ...

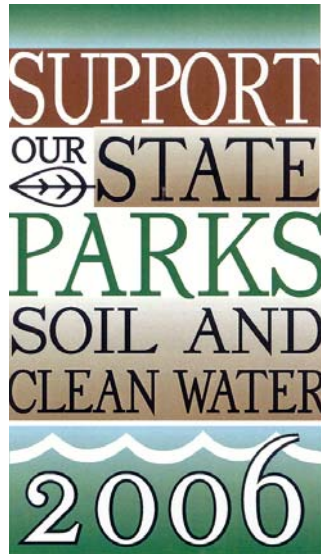
October 7, 2006

Backhoe Rodeo
Dozer Baseball
Skidsteer Obstacle
Course

Missouri Auto Auction
Columbia, MO

Watch your mail for
details!

A Summer of Successes!



With almost 71% of the vote, Missouri voters resoundingly endorsed the extension of our state cost-share program! The passage of Amendment 1 means that the state cost-share program will be extended until 2016 and, at that time, the issue will automatically be placed on the ballot for another renewal vote.

Our Missouri LICA members were a very significant part of this success. With the help of our contractors and associates, we distributed almost 20,000 pieces of campaign material and raised over 10% of the campaign's \$60,000 cash budget.

A great big THANK YOU goes out to every contractor and associate who helped spread the word and dug deep to contribute to the campaign! In particular, we'd like to thank Dave Gass and Dick Rupp of Altorfer, Inc. for stepping up to the plate and distributing 4,000 pieces of campaign material through their Moberly and Hannibal facilities!

With the tremendous assistance of Milburn and Lisa Davis' entire family, our 2006 Summer Meeting and Backhoe Rodeo, Bulldozer Baseball and Skidsteer Obstacle Course competitions were a tremendous success! Over 70 MLICA members and guests braved the dog-days of summer and were treated to some great equipment competition, a delicious hog roast, and lots of "fishing stories!" We'd like to offer our deepest THANKS to the entire Davis family and our sponsors: Murphy Tractor & Equipment Company, Sydenstricker Implement Co., John Deere Company, HeavyQuip, Agri Drain Corp, and ASP Enterprises.



Missouri LICA NEWS



Missouri Land Improvement Contractors Association

The *Missouri LICA NEWS* is the official bi-monthly publication of the Missouri Land Improvement Contractors Association, dedicated to the professional conservation of soil and water.

The *Missouri LICA NEWS* welcomes your comments and articles.

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Email: info@MLICA.org

Visit our website
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Linn, MO

District #6 Vacant

Welcome Aboard!

We'd like to welcome the following new members to the MLICA family! We look forward to working with these members in the coming year!

Contractor

Jim Collins, Eva
Collins Construction & Excavating
22704 Mt. Hulda Avenue
Cole Camp, MO 65325
District: 4 County: Benton
Phone: 660-668-2022
Cell: 660-909-2930
Email: collinstwo@socket.net
Sponsor: Milburn Davis

Associate

Chuck Westmoreland
HeavyQuip
1707 E. 123rd Terrace
Olathe, KS 66061
Phone: 913-764-0214
Fax: 913-764-0405

Congratulations!



Gerald and Sally Bauer welcomed their seventh grandchild to the family on July 4th. Eli Alexander's parents are Amy and Manny Cordova. Gerald is convinced that the song "Born on the 4th of July" was written for Eli ... just a few years too soon!

Get Well Quick!



A few of our MLICA family members have been under the weather recently. We wish them a speedy recovery!

Hollis Boyer
Betty Hickenbottom
Albert Balkenbusch
Roger Limback

Happy Anniversary!



Vivian and Roger Limback celebrated their 45th Wedding Anniversary on August 5 in Alma, MO. We congratulate both of them on their grand success and wish them another 45!!

Food for Thought

It is the greatest of all mistakes to do nothing because you can only do a little - do what you can.

Sydney Smith



We wish the following members a very Happy Birthday!

August

12 Chuck Chambers
Lance Dirks
17 Ken Balkenbusch
19 Tom Wegener
24 Wade Thompson
25 Everett Winters
26 David Wiggins
29 Phillip Giffen
Mark Hickenbottom
30 Stephen Champlin
31 Arvel Lee Schneider

September

01 C.L. Richardson
02 Dean Yoder
06 Albert Balkenbusch
Greg Hall
11 Terry Johnston
13 Steve Beimdiek
15 Brad Kleinsorge
Sanford Reynolds
16 Larry Gilson
21 Barry Lowe
24 Brian Flora
29 Junior Eichler

Associate's Corner

RoadBuilders Machinery

The Missouri LICA contact for RoadBuilders Machinery has changed. Jason Beckner will be taking over for Buddy Guinn. We'd like to thank Buddy for all his years of hard work for Missouri LICA and welcome Jason to the MLICA family! If you'd like to reach Jason, his contact information is:

Jason Beckner
607 West Hale Lake Road; Warrensburg, MO 64093
Cell: 660-238-3976; Home phone: 660-429-5989
Email: jbeckner@roadbuildersmachinery.com

CAT on the Move

After praising outgoing Chair Maura Donahue for a job well-done, the U.S. Chamber of Commerce elected Gerald L. Shaheen, group president of Caterpillar, Inc., as its new chairman for 2006.

Mark Your Calendar

The **MLICA 2007 Winter Convention** will take place January 12&13, 2007 at the Country Club Hotel in Lake Ozark, Mo. Our Exhibit Hall will be held Friday, January 12. We'll be sending exhibitor/sponsor information to our Associates later this fall.

The **2007 Drainage Workshop** is scheduled for February 7-9, 2007 at the Comfort Inn in Macon, MO. We have lengthened the course by a day and will be scheduling a reception for our Associates to meet the attendees. Sponsorship opportunities will be mailed to our Associates this fall.

MU Needs You!



The University of Missouri Ag Economics Department is asking for our help in updating the Ag Guide 302, "Custom Rates for Farm Services in Missouri."

One section of the Guide contains rates for earthmoving and conservation contracting jobs. Since members of the Missouri Land Improvement Contractors Association are the major providers of these services in Missouri, your assistance in updating this section is very valuable.

Most of you will soon be receiving soon a one-page survey form from Ron Plain asking you to provide your current rates for certain earthmoving jobs. We strongly encourage you to respond.

This is a very popular guide used by both farmers and custom operators for estimating the cost of specific jobs and comparing individual rates to a statewide average. Your responses will be anonymous and no individual data will be released ... only statewide averages are published.

There is a place at the bottom of the survey to indicate if you'd like to receive a copy of the results, once they are published. The survey should only take a few minutes to complete, so please take the time to update the Ag Guide.

As always, if you have questions about this or any other matter, please don't hesitate to call the MLICA office at 573-634-3001. We're here to work for you!



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HDPE Pipe 4" to 48"

NDS Plastic Catch Basins

Miradrain Wall Drains

Miscellaneous

Pond Liners - PVC, HDPE, LDPE

Landfill Covers

Geoblock Porous Grass Paving System



TC Mirafi



Field Tile Sales Tax Exemption

It's official ... field tile and the attachments which make it work (i.e., risers, outlets, etc.) are state and local sales tax exempt. The law went into effect with an emergency clause when the Governor signed it on July 7, 2005. Unfortunately, the sales tax exemption status was buried in a lengthy bill (SB355 - 2005 session) and no one, including the Missouri Department of Revenue (MDR), seemed to be aware of it until Mel Kleinsorge asked the MLICA office staff to call with an inquiry.

If you have purchased pipe since the bill went into effect, you will need to get in touch with your vendor and ask them to file for a refund. If you are the vendor, you will need to apply for a refund on behalf of your customers. In order to do this, you will need to complete MDR Form 472B, a copy of which is included with this newsletter. Instructions for completing the form are on the reverse side; however, if you have questions, you may contact the Missouri Department of Revenue's Sales and Use Tax office at 573-526-9938. You can download a copy at www.dor.mo.gov/tax/business/sales/forms/472bf.pdf.

The Soil and Water Program office of the Missouri Department of Natural Resources has issued a notice to all the Soil and Water Conservation Districts alerting them to the sales tax exemption.

Although the refund process will be extra work for some of our contractors and associates, we want to thank Mel Kleinsorge for getting the ball rolling on this. Thanks is also due to the Soil and Water Program staff for their help in securing legal opinions from both their Department's attorney and the Missouri Attorney General's office. If you have an issue which you'd like the MLICA office to pursue, please don't hesitate to call us at 573-634-3001.

Below is the letter we received from the Soil and Water Program office about the sales tax exemption:

Recently, the Missouri Land Improvement Contractors Association (MLICA) contacted our office and requested assistance in getting clarification as to whether or not local [and state] sales tax should be charged for the sales of field drainage tile.

Based on a legal opinion provided by Mr. Richard Moore, the Department of Natural Resources' legal counsel, field drainage tile and necessary appurtenances for the tile to function properly are exempt from state and local sales tax. If a landowner has been improperly charged sales tax for these items, they will not be included in the eligible expenses for which the landowner can be reimbursed for in the State Cost-Share Program.

If you have questions regarding whether or not sales tax collected on field drainage pipe since August, 2005 should be repaid, you should direct these concerns to the Missouri Department of Revenue. Hopefully, Mr. Moore's opinion has answered your memberships' concern regarding when state and local sales tax should be charged.

If you have any questions, please contact Ron Redden at the Soil and Water Conservation Program Office at P.O. Box 176; Jefferson City, MO 65102-0176; Phone: 573-751-4932.

Sarah E Fast

Sincerely,
Sarah E. Fast
Director, Soil and Water Conservation Program

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 TAXATION BUREAU
 P.O. BOX 3350 (573) 751-2836 TDD (800) 735-2966
 JEFFERSON CITY, MISSOURI 65105-3350
 refund@dor.mo.gov

FORM 472B (REV. 10-2005)	CLAIM NUMBER
	CERTIFIED NUMBER

APPLICATION FOR SALES/USE TAX REFUND/CREDIT

BEFORE THE DEPARTMENT CAN PROCESS YOUR CLAIM YOU MUST PROVIDE:

Checklist

- | | |
|---|--|
| <input type="checkbox"/> Indicate on the application whether you are requesting a refund or a credit. | <input type="checkbox"/> Provide a worksheet detailing how the refund/credit amount is calculated. |
| <input type="checkbox"/> Complete the claimant portion of the application. (See back for detailed explanation.) | <input type="checkbox"/> Submit invoices supporting the refund/credit claim. (If the refund/credit request is for more than one tax period, invoices for the entire claim may not be required. Contact the Department of Revenue at (573) 526-9938 before submitting invoices for more than one period.) |
| <input type="checkbox"/> Sign the refund/credit application. | <input type="checkbox"/> Include a properly executed power of attorney if someone other than an owner, partner, or officer is the contact person concerning the refund/credit claim. |
| <input type="checkbox"/> Include amended returns for each period in which the tax was originally reported . | |
| <input type="checkbox"/> Provide a copy of the exemption certificate or exemption letter for an exempt sale. | |

PLEASE CHECK THE ACTION TO BE TAKEN: CREDIT REFUND

CLAIMANT

TAXPAYER/BUSINESS NAME	NAME ON REFUND CHECK, IF DIFFERENT THAN TAXPAYER/BUSINESS	MISSOURI TAX I.D. NUMBER	PHONE NUMBER
MAILING ADDRESS		CITY, STATE, ZIP CODE	
Do you want the Department of Revenue to send copies of any correspondence relating to this refund and the final refund approval/denial to your power of attorney or agent? <input type="checkbox"/> YES <input type="checkbox"/> NO (Include a copy of the Power of Attorney Form with the refund application.)			
AMOUNT OVERPAID \$	FILE PERIODS		
REASON FOR OVERPAYMENT			

SIGNATURE

I declare this claim and any attached information supporting the claim is true, complete and correct.

SIGNATURE OF TAXPAYER OR AGENT	DATE	PRINT NAME AND INDICATE IF TAXPAYER OR AGENT
--------------------------------	------	--

ANALYSIS OF APPROVAL OR DENIAL

DEPARTMENT USE ONLY

1.	
2.	
3.	
4.	
You have the right to appeal any amount denied. See Frequently Asked Questions on the reverse side of this form for appeal procedures.	INTEREST
	REFUND/CREDIT TOTAL \$
EXPLANATION	
INITIATED	DATE
AUTHORIZED SIGNATURE	

FORM 472B—APPLICATION FOR SALES/USE TAX REFUND/CREDIT

CLAIMANT	<p>ACTION TO BE TAKEN: Indicate whether you are requesting a refund or a credit by checking the appropriate box.</p> <p>TAXPAYER BUSINESS NAME: Enter the name of the business requesting the refund/credit. This should be the business legally obligated to remit the tax to the Missouri Department of Revenue.</p> <p>NAME ON REFUND CHECK: This space is to be used if a refund is requested and the check is to be issued in a name other than the taxpayer/business.</p> <p>MISSOURI TAX I.D. NUMBER: Enter your MISSOURI TAX IDENTIFICATION NUMBER.</p> <p>PHONE NUMBER: Phone number of the taxpayer or the taxpayer's agent, including area code.</p> <p>MAILING ADDRESS: Enter the mailing address where the approved credit or the refund check should be mailed.</p> <p>POWER OF ATTORNEY: If you want the Missouri Department of Revenue to send copies of any correspondence relating to this refund/credit claim to your power of attorney or agent, check the appropriate box. We will also send your power of attorney a copy of the final approval or denial of the refund/credit request.</p> <p>AMOUNT OVERPAID: This is the amount of tax that you have determined to be overpaid. (Please remember to deduct the 2 percent timely payment allowance taken on timely payments, if applicable.)</p> <p>PERIOD(S): Indicate the tax periods involved in your sales/use tax refund/credit request.</p> <p>REASON FOR OVERPAYMENT: You must state the specific grounds upon which your claim for refund or credit is based. All claims must contain supporting documentation for the overpayment. Supporting documents include: invoices, valid exemption certificates, worksheets, and any other documentation required to validate the claim. You must submit amended returns for each tax period of your request.</p> <p>The application must be signed by an owner, officer, partner or designated agent. If an agent signs the application, a power of attorney must be submitted with the refund request.</p>
FINALIZING THE APPLICATION	<p>DEPARTMENT USE ONLY: Please do not enter any information in this area.</p> <p>MAILING: Mail the completed form to: Missouri Department of Revenue, Taxation Bureau, P.O. Box 3350, Jefferson City, Missouri 65105-3350.</p> <p>If you have questions while completing this form, call (573) 526-9938. Persons with speech or hearing impairments may use TDD (800) 735-2966.</p> <p>Any portion of the "interest" amount not returned to your customer(s) must be reported as interest income on your Federal Income Tax Return. This is the only notification you will receive concerning interest income.</p>
	<p>AMENDED RETURNS: There is not a specific amended return. To create an amended return, you can use Form 53-1, Sales Tax Return or the Form 53U-1, Use Tax Return. You must indicate the correct original filing period in the reporting period box on the return and write "amended" at the top of the form. You can also make a copy of the return you originally filed with the department for the period, making the corrections by marking through the original figures and writing the new figures. Again, make certain you indicate it is an amended return.</p>
FREQUENTLY ASKED QUESTIONS	<h3 style="margin: 0;">FREQUENTLY ASKED QUESTIONS</h3> <ol style="list-style-type: none"> 1. How do I apply for a refund or credit of sales/use tax? Complete Form 472B, Application for Sales/Use Tax Refund/Credit and submit amended sales tax returns for the periods in which the sales or purchases were originally reported along with supporting documentation. 2. How can I ensure my refund/credit claim includes all necessary information for the department to process my claim? We recommend you use the checklist on the front when filing for a refund/credit. 3. I am filing a refund/credit claim that involves more than one filing period. Do I need to file a separate Form 472B claim for each period? No. Submit one Form 472B for the entire claim. Make certain you indicate the periods for which the claim is being submitted. However, you must submit amended returns for each period of your request. 4. Does the state pay interest on overpayments? Interest is included in a refund of overpayments only if the overpayment is not refunded within 120 days from the latest of: <ul style="list-style-type: none"> • the last day prescribed for filing a tax return or refund claim, without regard to any extension of time granted; • the date the return, payment or claim is filed; or • the date the taxpayer files for a credit or refund and provides accurate and complete documentation to support the claim. There are no statutory provisions for interest on a credit. 5. What is the oldest period for which I may request a refund/credit? You may file a refund claim within three years of the date of overpayment. The date of overpayment is the due date of the original return or the date paid, whichever is later. 6. What is my recourse if a refund/credit claim has been denied? A denial of refund/credit is the final decision of the Director of Revenue. A taxpayer may appeal any decision to the Administrative Hearing Commission. Appeals must be submitted in writing to the Administrative Hearing Commission, 301 West High Street, Harry S Truman State Office Building, PO Box 1557, Jefferson City, Missouri 65102 within 60 days after the date the decision is mailed or the date it is received, whichever date is earlier. If your appeal is sent by registered or certified mail, the appeal will be deemed filed on the date it is mailed. If the appeal is sent by any method other than registered mail, it will be deemed filed on the date it is received by the Administrative Hearing Commission.

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2005 Dividends Are Out!

Premium dividend checks for the MLICA contractors who participated in the LICA Safety Insurance Group in 2005 have been mailed. This year, we distributed over \$45,000 in dividend premiums to our participating members, which represented a 5.5% return on their paid premiums.

For the 2004 year, the dividend rate was 3%; for 2005, the dividend rate was 5.5%; and, for the 2006 year, it looks like the dividend could be even greater, possibly over 10% ... that is, if the group stays SAFE! So, as your year comes to an end and you get in a rush to finish your jobs before winter sets in, PLEASE remember the safety of your crew!

If you were a participant in the LICA Safety Insurance Group in 2005 and have not received or have questions about your dividend check, please contact the Missouri LICA office at 573-634-3001.

If you are not yet enrolled in the program, you might want to ask your agent to review the coverages offered and see if it's a good fit for your business.

If you received a dividend and believe in the program, please spread the word! In 2006, the program has grown by \$600,000 in written premiums. This means that we are in a better position to sustain any claims and still return a dividend. The bigger the participation, the bigger the total earned premiums and the bigger potential dividend!

If you would like a Continental Western agent to contact you, let us know and we'll make it happen! Or, if your current agent would like to contact our managing agency, they can call Bruce Mosier at 800-831-8545.

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A Safety Group Dividend Insurance Program



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1-800 831-8545 PO Box 220
 Contact Bruce Mosier Sanborn, IA 51248
www.prinsins.com

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And the Winners Are ...

At our Summer Meeting, we also held Backhoe Rodeo, Dozer Baseball, and Skidsteer Obstacle Course competitions. Congratulations to all who participated! And the winners are ...

Backhoe Rodeo

- 1st Dennis Brinton**
(Time: 4:50:50)
- 2nd Ozzie Wallace**
(Time: 5:24:84)
- 3rd Jim Collins**
(Time: 5:34:50)

Dozer Baseball

- 1st Matt Bench**
(Time: 0:58:81)
- 2nd Elwin Yoder**
(Time: 1:02:68)
- 3rd Bob Parks**
(Time: 1:02:78)

Skidsteer Obstacle Course

- 1st Jim Collins**
(Time: 0:41:66)
- 2nd Dennis Brinton**
(Time: 0:42:00)
- 3rd Tom Craig**
(Time: 0:51:00)

Grand Prize Winner:

- Dennis Brinton**
(Time: 6:44:03)



Pictured above, left to right: Picture 1: Dennis Brinton, Grand Prize Winner, shows off his \$200 Lincoln Grease Gun; Picture 2: MLICA President Milburn Davis congratulates Jim Collins on his First Place win in the Skidsteer Obstacle Course competition; Picture 3: Austin Yoder (standing in for Matt Bench) Elwin Yoder, and Bob Parks were the skilled operators in the dust bowl we called "Dozer Baseball!" Congratulations to all the winners and a HUGE THANK YOU to our sponsors and the entire Davis family!



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