Missouri Department of Revenue **Motor Fuel Refund Claim**

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L		Office Use On	ly Keyed	Date:			Docu	ment No	o:				
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_	Mailing Address				City				State		ZIP C	ZIP Code	
man													
<u></u>	Phone Number	Alternate Ph	rnate Phone Number				Fax Number						
ט	((_)	<u>-</u>			()_				_
	E-mail Address			Avg Price Per Gal (Gasoline)				Avg Price Per Gal (Clear Diesel and Kerosene)					
				(See instruc	tions)			(See ins	struction	IS			

The refund claim must be filed within one year of the date of purchase or April 15 following the year of purchase, whichever is later. Form 4924 must be on file with the Department or submitted at the same time as Form 4923, in order to process this claim. Verify proper address above, as refund

ch	necks cannot be forwarded. Ple	ease subr	mit original invoices.							
	Total Gasoline Gallons		Purposes for which Off-Road fuel is us				Total Clear Diesel and Kerosene Gallons			
	Column A		Column B							
			ricultural use, fuel used in farm equipment, lawn mowe	1						
			mmercial or construction use, fuel used in off-road equ	2						
		_	efer use	3						
			rine use (Complete Form 4925, Schedule A, and atta	4						
			wer Take-Off (PTO) use, fuel used in auxiliary equipme	5						
		(00	omplete Form 588, Schedule C, and attach)	_						
			me heating, fuel used for heating purposes	6						
			siness heating, fuel used for heating purposes	7						
		_	tor fuel used in aircraft engines (\$.17)	8						
			redient or component part of a manufactured product.	9						
Fuel Usage			tailer making bulk deliveries to farmers (Complete For							
		_	tailer selling kerosene through barricaded pumps		11					
			tailer selling kerosene through non-barricaded pumps		12					
2			tor Fuel sold to or purchased by Federal Government			13				
ne		_	tor Fuel sold to or purchased by public mass transportation ner claims not covered by the above options (attach ad		14					
ш.			15 16							
	16. Gasoline gallons (Total;		17							
	Clear diesel and keroser									
	18. Total gallons (add Lines	18 19								
	19. Less eligible purchaser a	19. Less eligible purchaser allowance gallons								
	Ŭ ,	20. Total gallons (Line 18 minus Line 19)								
	21. Total tax paid on gasoline	1. Total tax paid on gasoline and clear diesel gallons used for off-road purposes (Line 20 multiplied by \$.17)								
	22. Total \$.09 aviation fuel g	al \$.09 aviation fuel gallons used for commercial agricultural purposes								
	23. Total tax paid on \$.09 av	ied by \$.09)	23	\$						
	24. Total amount of refund of	24	\$							
	25. Less applicable sales ta	25	\$							
	26. Less applicable sales ta	26	\$							
	27. Total \$.17 motor fuel ref	Office Use Only	27	<u> </u>						
	28. Total \$.09 aviation fuel r	28								
	•		Ψ							
	If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below. a. Routing Number c. Checking									
a.	Routing Number									
							Savings			
	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct or reviewed this claim and take full responsibility for the information thereon, that I have made the purchases and used the									
Ф	paid the tax on the original invo									
tur	listed on Line 25 has been or w									
Signature	Signature Title									
S	Printed Name	ı	Date (N	MM/DD/YYYY)						
				/ /						

Mail to: Taxation Division

P.O. Box 800 Jefferson City, MO 65105-0800

Phone: (573) 751-7671 Fax: (573) 522-1720

E-mail: excise@dor.mo.gov

Visit http://dor.mo.gov/business/fuel/ for additional information.

Form 4923 (Revised 09-2014)

Section 142.824 — (Motor Fuel Tax Law) Provides the following requirements

To claim a refund, the ultimate consumer or retailer must file the claim within one year of the date of purchase or April 15th following the year of purchase, whichever is later. The claim form must be supported by "original" invoices, sales slips, or other documentation if pre-approved by the Department. The invoices must be marked paid by the seller and contain the date of sale, name and address of the purchaser and seller, number of gallons purchased and price per gallon, Missouri fuel tax and sales tax, if applicable, as separate items. Form 4924, Motor Fuel Tax Refund Application, must be on file with the Department in order to process this claim. Form 4924 can be submitted at the same time as Form 4923.

Instructions for completing form

Group together all invoices by product type (gas, diesel, kerosene, etc). Attach calculator tapes of the total quantity and the total dollar amount paid for each product type. Claims received without attached original invoices, sales slips or pre-approved printouts will be returned.

Average price per gallon: Enter the average price per gallon paid for Gasoline, Clear Diesel, and Kerosene. Important: Subtract the federal and state taxes before calculating the average price paid, in order to deduct the appropriate state sales tax from your refund claim.

Round all gallons to nearest gallon

- Line 1: Enter total gallons of fuel used in farm equipment for agricultural purposes, or fuel used in residential or personal off-road equipment (residential lawn mowers, ATV's, chain saws, weed eaters, etc.) under Column A (gasoline) and Column B (clear diesel or kerosene).
- Line 2: Enter total gallons of fuel used in off-road equipment under Column A (gasoline) and Column B (diesel).
- Line 3: Enter total gallons of fuel used in reefer units under Column B.
- Line 4: Enter total gallons of fuel used in watercraft under Column A (gasoline) and Column B (diesel). Attach a completed Form 4925, Schedule A.
- Line 5: Enter total gallons of fuel used in the operation of PTO equipment under Column B. Attach a completed Form 588, Schedule C.
- Line 6: Enter total gallons of fuel used for home heating purposes under Column B.
- Line 7: Enter total gallons of fuel used for business heating purposes under Column B.
- Line 8: Enter total gallons of gasoline used in aircraft under Column A.
- Line 9: Enter total gallons of fuel used as an ingredient or component part of the finished product under Column B.
- Line 10: Retailers, enter the bulk sales of one hundred gallons or more of gasoline delivered to farmers under Column A. Attach a completed Form 5085, Bulk Deliveries of Agricultural Gasoline.
- Line 11: Retailers, enter the total gallons of kerosene sold through barricaded pumps under Column B.
- Line 12: Retailers, under Column B, enter the total number of gallons of kerosene sold in quantities of 21 gallons or less through non-barricaded pumps.
- Line 13: Enter the total number of gallons of fuel sold to or purchased by the Federal Government under Columns A and B.
- Line 14: Enter the total number of gallons of fuel sold to or purchased by the public mass transportation operator under Columns A and B.
- Line 15: Enter total gallons of fuel used for other off-road purposes under appropriate columns. Explain how the fuel is used for off-road purposes.
- Line 16: Enter total gasoline gallons (Column A Lines 1 through 15).
- Line 17: Enter total clear diesel and kerosene gallons (Column B Lines 1 through 15).
- Line 18: Enter total gallons subject to a refund (Add Lines 16 and 17).
- Line 19: Enter gallons of eligible purchaser allowance. Motor fuel distributor claimants only.
- Line 20: Enter total gallons (Line 18 minus Line 19).
- Line 21: Enter total motor fuel tax paid on gallons used for off-road purposes (Line 20 multiplied by \$.17).
- Line 22: Enter total \$.09 aviation fuel gallons used for commercial agricultural purposes.
- Line 23: Enter total \$.09 aviation fuel tax paid on gallons used for commercial agricultural purposes (Line 22 multiplied by \$.09).
- Line 24: Enter total amount of motor fuel tax refund claimed (Add Lines 21 and 23).
- Lines 25 through 28: For office use only. The Department will calculate, if applicable.

Remember to sign and date form.

Claims received unsigned will be returned.

If you have questions or need assistance in completing this form, please call this office at (573) 751-7671 (TTY (800) 735-2966) or e-mail this office at: excise@dor.mo.gov. You may also access a copy of this form on the Department's website: http://dor.mo.gov/forms.