



## 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.

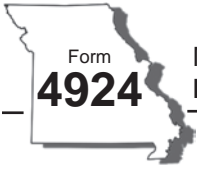
### Round all gallons to nearest gallon

- 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](mailto:excise@dor.mo.gov). You may also access a copy of this form on the Department's website: <http://dor.mo.gov/forms>.



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

Department Use Only - Date Keyed (MM/DD/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_

<b>Claimant Information</b>	Name			<input type="checkbox"/> FEIN <input type="checkbox"/> Social Security Number <input type="checkbox"/> Driver License Number		
	Physical Address			Mailing Address		
	City or Town	State	Zip Code	City or Town	State	ZIP Code
	County of Physical Address	Location of Physical Address (Select One) <input type="checkbox"/> Inside City Limits <input type="checkbox"/> Outside City Limits		E-mail Address		
	Telephone Number (____) ____ - ____		Alternate Telephone Number (____) ____ - ____		Fax Number (____) ____ - ____	
	Are you exempt from Missouri sales tax? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, attach a copy of your sales or use tax exemption letter or complete a Sales or Use Tax Exemption Certificate (Form 149) and submit it along with this form.)					

<b>Type of Fuel Usage</b>	Select all applicable boxes. Review the instructions on back for assistance.					
	<input type="checkbox"/> Agricultural Use List farm equipment: _____ Physical location of farm in Missouri: _____ County: _____ Number of acres owned or leased: _____ Number of acres in cultivation: _____ Custom work performed? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, type of custom work: _____ <input type="checkbox"/> No Farm - Residential or Personal off-road use only (includes residential lawn mowers, ATVs, chain saws, weed eaters, etc.)					
	<input type="checkbox"/> Aviation Use - Provide use type: <input type="checkbox"/> Commercial agricultural use <input type="checkbox"/> Business use <input type="checkbox"/> Recreational use					
	<input type="checkbox"/> Commercial Use (includes lawn care services, golf courses and construction companies) List off-road equipment: _____					
	<input type="checkbox"/> Heating Use <input type="checkbox"/> Home heating % _____ <input type="checkbox"/> Business heating % _____					
	<input type="checkbox"/> Ingredient or Component Part - Describe use: _____					
	<input type="checkbox"/> Marine Use - List watercraft: _____					
	<input type="checkbox"/> Motor Fuel Sold To or Purchased By Federal Government Retailers list the branch name and address of the government agency to whom sales will be made: _____					
	<input type="checkbox"/> Motor Fuel Sold To or Purchased By Public Mass Transportation Operator (Effective 8-28-07) Retailers list the name and address of the public mass transportation service to whom sales will be made: _____					
	<input type="checkbox"/> Power Take-Off (PTO) Use List type of vehicle operation: _____					
	<input type="checkbox"/> Reefer Use - Indicate number of reefer units being used: _____					
	<input type="checkbox"/> Retailer making bulk deliveries to farmers (Effective 1-1-06) <input type="checkbox"/> Must have Agricultural Gasoline Bulk Sale Exemption Certificate (Form 5084) on file.					
	<input type="checkbox"/> Retailer Selling Kerosene <input type="checkbox"/> Barricaded pumps (attach copy of IRS certification) <input type="checkbox"/> Non-barricaded pumps in quantities of 21 gallons or less					
	<input type="checkbox"/> Other Usage - Describe use and equipment: _____					

<b>Bulk Storage (Tank Size)</b>	Gasoline — Road use: _____	Gasoline — Off-road use: _____
	Clear Diesel: _____	Dyed Diesel: _____
	\$.09 Aviation Gasoline: _____	Other — List product: _____
	If no bulk storage, explain how fuel is received: _____	

<b>Signature</b>	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Claimant's Signature	Typed or Printed Name
	Title, if applicable	Date (MM/DD/YYYY) ____ / ____ / ____

**Mail to:** Taxation Division  
P.O. Box 800  
Jefferson City, MO 65105-0800

**Phone:** (573) 751-7671  
**TTY:** (800) 735-2966  
**Fax:** (573) 522-1720  
**E-mail:** [excise@dor.mo.gov](mailto:excise@dor.mo.gov)

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

Form 4924 (Revised 07-2013)



This Motor Fuel Refund Application (Form 4924) must be completed to substantiate your refund claims. The information will be retained in the Department of Revenue's files. If the information changes, please submit a new application with the updated information. Please complete all information that applies to your situation.

**Name and Physical Address:** The physical address must be a street or rural route number. Do not enter a Post Office Box number. Please enter a mailing address if it is different than the physical address.

**Federal Employer Identification Number (FEIN), Social Security, or Driver License Number:**

**County of Physical Address:** Enter the county of the claimant's physical address.

**Location of Physical Address:** Select either inside or outside the city limits to indicate whether your physical address is located within the boundaries of a city.

**Sales Tax Exemption:** Select the appropriate box. If your company is exempt from Missouri state sales tax, attach a copy of your sales or use tax exemption letter or complete the Sales or Use Tax Exemption Certificate ([Form 149](#)) and submit it with this form.

**Agricultural Use:** List number and type of farm equipment (i.e., 4 tractors, 1 combine, etc.), the physical location and county where the farm is located, the number of acres owned or leased, and the number of acres in cultivation. Indicate if you perform custom work and if so, describe the type of work. This category includes motor fuel used in residential or personal off-road equipment such as lawn mowers, ATV's, chain saws, weed eaters, etc.

**Aviation Use:** Select the box(es) that apply.

**Commercial Use:** List the number and type of equipment (i.e., 3 bulldozers, 4 caterpillars, 5 lawnmowers, etc.). Include lawn care services, golf courses, and construction equipment.

**Heating Use:** Select the box(es) that apply. Indicate the percentage of fuel used for each type of heating. Fuel used for heating a business is subject to applicable sales tax.

**Ingredient or Component Part:** Describe the finished product and how the fuel is used as an ingredient or component part.

**Marine Use:** List the number and type of watercraft (i.e., 2 boats, 1 waverunner, etc.). You are required to complete and submit a Schedule A - Marine Fuel Purchases by County ([Form 4925](#)) with each refund claim.

**Motor Fuel Sold to or Purchased by the Federal Government:** Retailers list the branch name and address of the government agency to whom sales will be made.

**Motor Fuel Sold to or Purchased by Public Mass Transportation Operator (Effective 8-28-07):** Retailers list the name and address of the public mass transportation service to whom sales will be made. A Public Mass Transportation Operator Exemption Certificate ([Form 5141](#)) must be retained in your files.

**Power Take-Off Use:** List the type of vehicle operation. You are required to complete and submit a Schedule C - Auxiliary Equipment Deduction Schedule ([Form 588](#)) with each refund claim.

**Reefer Use:** List the number of reefer units that travel through or in Missouri.

**Retailers Making Bulk Deliveries to Farmers:** Bulk sales of one hundred gallons or more of gasoline delivered to farmers. An Agricultural Gasoline Bulk Sale Exemption Certificate ([Form 5084](#)) must be retained in your files.

**Retailers Selling Kerosene:** Select the box(es) that apply. If the kerosene is being sold through barricaded pumps, submit a copy of the IRS certification. If the kerosene is being sold through non-barricaded pumps in quantities of 21 gallons or less, you are required to submit the original invoices or sales slips with each claim.

**Other Usage:** If you have other situations that are not covered above, describe in detail your operations. List equipment used and how the tax paid fuel is used for off-road purposes that may qualify for a refund. Attach an additional sheet if needed.

**Bulk Storage:** Indicate the total storage capacity (tank size) for each product type. If you do not have bulk storage in Missouri, describe how fuel is received (i.e., fuel is placed directly into equipment from a tank wagon delivery truck, fuel is placed directly into equipment at service station, etc.)

**Claimant's Signature:** Application must be signed and dated. Type or print the name of the person signing the form. Provide title, if applicable.

If you have questions please contact the Missouri Department of Revenue, Taxation Division, P.O. Box 800, Jefferson City, Missouri 65105-0800 or call (573) 751-7671 (TTY (800) 735-2966) or e-mail this office at [excise@dor.mo.gov](mailto:excise@dor.mo.gov). Visit the Department's website at [dor.mo.gov/forms](http://dor.mo.gov/forms) to access a copy of this form.