

MISSOURI DEPARTMENT OF REVENUE

Form **4923**

Non-Highway Use Motor Fuel Refund Claim



Claimant

Business Name or First Name	MI	Last Name	<input type="checkbox"/> FEIN	<input type="checkbox"/> Social Security Number
Spouse's First Name	MI	Last Name	Spouse's Social Security Number	
Email Address	Mailing Address			City
			State	ZIP Code
Phone Number (____) _____-_____	Fax Number (____) _____-_____	Avg Price Per Gal (Gasoline) See Instructions		Avg Price Per Gal (Clear Diesel and Kerosene) See Instructions

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 checks cannot be forwarded. Form 4923 must be accompanied with the applicable Form(s) 4923S, Statement of Missouri Fuel Tax Paid for Non-Highway Use.

Fuel Usage

	Purposes for which off-road fuel is used. ROUND TOTAL GALLONS TO NEAREST GALLON	Gasoline Gallons (\$.17 Receipts)	Gasoline Gallons (\$.195 Receipts)		Clear Diesel Gallons (\$.17 Receipts)	Clear Diesel Gallons (\$.195 Receipts)
1	Agricultural use, fuel used in lawn mower, farm equipment, etc.					
2	Commercial or construction use, fuel used in off-road equipment					
3	Reefer use					
4	Marine use (Complete Form 4925A or 4925B, and attach)					
5	Power Take-Off (PTO) use, fuel used in auxiliary equipment (Complete Form 588A, or 588B, and attach)					
6	Home heating, fuel used for heating purposes					
7	Business heating, fuel used for heating purposes					
8	Motor fuel used in aircraft engines					
9	Ingredient or component part of a manufactured product					
10	Retailer making bulk deliveries to farmers (Complete Form 5085A or 5085B, and attach)					
11	Retailer selling kerosene through barricaded pumps					
12	Retailer selling kerosene through non-barricaded pumps (21 gallons or less)					
13	Motor Fuel sold to or purchased by Federal Government					
14	Motor Fuel sold to or purchased by public mass transportation operator					
15	Other claims not covered by the above options (attach additional page)					
16	Total Gallons (For each column, add lines 1 through 15)					
17	Less eligible purchaser allowance gallons (if applicable)					
18	Total gallons (line 16 minus line 17)					
19	Tax Rate	\$0.17	\$0.195		\$0.17	\$0.195
20	Total tax paid on motor fuel gallons used for off-road purposes (line 18 times line 19)					
21	Total \$.09 aviation fuel gallons used for commercial agricultural purposes					
22	Total \$.09 aviation fuel refund claimed (line 21 times \$.09)					
23	Total refund (line 20, add all column totals plus line 22)					
Office Use ONLY						
24	Total motor fuel refund					
25	Less Applicable sales tax					
26	Total motor fuel refund approved					

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.

a. Routing Number

b. Account Number

c. Checking

Savings

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I state that I have prepared or reviewed this claim and take full responsibility for the information thereon, that I have made the purchases and used the motor fuel as shown above and paid the tax on the original invoices, that the invoice dates or extensions have not been changed, and that no portion of such motor fuel listed on this form has been or will be used on public roads of the state of Missouri, and that I am entitled to the refund amount claimed.

Signature	Title
Printed Name	Date (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 dor.mo.gov/taxation/business/tax-types/motor-fuel/ for additional information.

Section 142.824— (Motor Fuel Tax Law)

Provides the following requirements

To claim a refund for motor fuel tax paid on fuel used for exempt non-highway purposes, 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. [Form 4924](#), Non-Highway Motor Fuel Tax Refund Application, must be on file with the Department in order to process this claim and may be submitted at the same time as Form 4923. Form 4923 must be accompanied with the applicable Form 4923S, Statement of Missouri Fuel Tax Paid for Non-Highway Use.

Instructions for completing form

Average Price Per Gallon: To calculate the average price per gallon, add the price per gallon for each applicable transaction, from each receipt. Then divide the total dollar amount by the number of applicable transactions on each receipt.

Round all gallons to nearest gallon

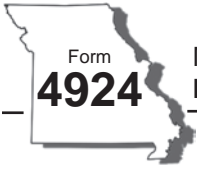
- Line 1: Enter total gallons of fuel used in equipment for agricultural purposes, or fuel used in residential or personal off-road equipment (residential lawn mowers, ATV's, chain saws, weed eaters, etc.).
- Line 2: Enter total gallons of fuel used in off-road equipment for commercial or construction purposes.
- Line 3: Enter total gallons of fuel used in reefer units.
- Line 4: Enter total gallons of fuel used in watercraft. Attach a completed [Form 4925A](#) for \$0.17 receipts and [Form 4925B](#) for \$0.195 receipts.
- Line 5: Enter total gallons of fuel used in the operation of PTO equipment. Attach a completed [Form 588A](#) for \$0.17 receipts and [Form 588B](#) for \$0.195 receipts.
- Line 6: Enter total gallons of fuel used for home heating purposes.
- Line 7: Enter total gallons of fuel used for business heating purposes.
- Line 8: Enter total gallons of gasoline used in aircraft.
- Line 9: Enter total gallons of fuel used as an ingredient or component part of the finished product.
- Line 10: Retailers, enter the bulk sales of one hundred gallons or more of gasoline delivered to farmers. Attach a completed [Form 5085A](#) for \$0.17 receipts and [Form 5085B](#) for \$0.195 receipts, Bulk Deliveries of Agricultural Gasoline.
- Line 11: Retailers, enter the total gallons of kerosene sold through barricaded pumps.
- Line 12: Retailers, 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 gallons of fuel sold to or purchased by the Federal Government.
- Line 14: Enter the total gallons of fuel sold to or purchased by the public mass transportation operator.
- Line 15: Enter total gallons of fuel used for other off-road purposes. Explain how the fuel is used for off-road purposes.
- Line 16: Enter total gallons.
- Line 17: Enter gallons of eligible purchaser allowance. Motor fuel distributor claimants only.
- Line 18: Enter total gallons subject to a refund (Line 16 less Line 17).
- Line 19: Tax Rate
- Line 20: Enter total tax paid on gallons used for off-road purposes, by tax rate (Line 18 times Line 19).
- Line 21: Enter total \$.09 aviation fuel gallons used for commercial agricultural purposes.
- Line 22: Enter total \$.09 aviation fuel tax paid on gallons used for commercial agricultural purposes (Line 21 multiplied by \$.09).
- Line 23: Enter total refund amount. Add all columns from line 20 plus line 22.
- Line 24: Lines 24 through 26: 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: dor.mo.gov/forms.

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



Missouri Department of Revenue
Motor Fuel Refund Application

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

Claimant Information	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)			E-mail Address			
	<input type="checkbox"/> Inside City Limits			<input type="checkbox"/> Outside City Limits				
	Telephone Number (____) ____ - ____		Alternate Telephone Number (____) ____ - ____		Fax Number (____) ____ - ____			

Are you exempt from Missouri sales tax? Yes 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.)

Select all applicable boxes. Review the instructions on back for assistance.

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? Yes No If yes, type of custom work: _____
 No Farm - Residential or Personal off-road use only (includes residential lawn mowers, ATVs, chain saws, weed eaters, etc.)

Aviation Use - Provide use type: Commercial agricultural use Business use Recreational use

Commercial Use (includes lawn care services, golf courses and construction companies)
 List off-road equipment: _____

Heating Use
 Home heating % _____ Business heating % _____

Ingredient or Component Part - Describe use: _____

Marine Use - List watercraft: _____

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: _____

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: _____

Power Take-Off (PTO) Use
 List type of vehicle operation: _____

Reefer Use - Indicate number of reefer units being used: _____

Retailer making bulk deliveries to farmers (Effective 1-1-06)
 Must have Agricultural Gasoline Bulk Sale Exemption Certificate (Form 5084) on file.

Retailer Selling Kerosene
 Barricaded pumps (attach copy of IRS certification) Non-barricaded pumps in quantities of 21 gallons or less

Other Usage - Describe use and equipment: _____

Bulk Storage (Tank Size)	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: _____	

Signature	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) ____ / ____ / ____

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. Visit the Department's website at dor.mo.gov/forms to access a copy of this form.