



MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 P.O. BOX 800 (573) 751-7671
 JEFFERSON CITY, MISSOURI 65105-0800
MOTOR FUEL REFUND CLAIM

FORM
4923
 (REV. 04-2011)

FOR DOR USE ONLY
 Document No: _____
 Keyed Date: _____

PLEASE PRINT OR TYPE — SEE INSTRUCTIONS ON BACK FOR COMPLETING CLAIM

CLAIMANT'S NAME		FEIN, SOCIAL SECURITY NUMBER, OR DRIVER LICENSE NUMBER	
MAILING ADDRESS		CITY OR TOWN, STATE, ZIP CODE	
TELEPHONE NUMBER (____) _____ - _____	ALTERNATE TELEPHONE NUMBER (____) _____ - _____	FAX NUMBER (____) _____ - _____	
E-MAIL ADDRESS	AVG PRICE PER GAL (GASOLINE) (see instructions)	AVG PRICE PER GAL (CLEAR DIESEL & 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 our office 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.

TOTAL GASOLINE GALLONS USED FOR OFF-ROAD PURPOSES	PURPOSES FOR WHICH OFF-ROAD FUEL IS USED AND TAX REFUND IS BEING CLAIMED	TOTAL CLEAR DIESEL AND KEROSENE GALLONS USED FOR OFF-ROAD PURPOSES
COLUMN A		COLUMN B
	1. Agricultural use, fuel used in farm equipment, lawn mower, etc.	1.
	2. Commercial/construction use, fuel used in off-road equipment..	2.
	3. Reefer use	3.
	4. Marine use (Complete Form 4925, Schedule A, and attach to claim form.)	4.
	5. Power Take-Off (PTO) use, fuel used in auxiliary equipment (Complete Form 588A, Schedule C, and attach to claim form.) .	5.
	6. Home heating, fuel used for heating purposes.....	6.
	7. Business heating, fuel used for heating purposes.....	7.
	8. Motor fuel used in aircraft engines (\$.17)	8.
	9. Ingredient or component part of a manufactured product	9.
	10. Retailer making bulk deliveries to farmers (effective 1-1-06)	10.
	11. Retailer selling kerosene through barricaded pumps	11.
	12. Retailer selling kerosene through non-barricaded pumps in quantities of 21 gallons or less	12.
	13. Motor Fuel sold to or purchased by Federal Government	13.
	14. Motor Fuel sold to or purchased by public mass transportation operator (effective 8-28-07).....	14.
	15. Other claims not covered by the above options (explanation required, attach additional page if necessary):.....	15.
TOTAL GALLONS LISTED IN COL. A, LINES 1-15		TOTAL GALLONS LISTED IN COL. B, LINES 1-15
	16.	16.
	17. \$.09 aviation fuel used for commercial agricultural purposes.....	17.
18. Gasoline gallons (Line 16, Column A)		18.
19. Clear diesel and kerosene gallons (Line 16, Column B)		19.
20. Total gallons (add Lines 18 and 19)		20.
21. Less eligible purchaser allowance gallons		21.
22. Total gallons (Line 20 minus Line 21)		22.
23. Total tax paid on gasoline and clear diesel gallons used for off-road purposes (Line 22 multiplied by \$.17)		23. \$
24. Total tax paid on \$.09 aviation fuel used for commercial agricultural purposes (Line 17, Column A multiplied by \$.09)		24. \$
25. Total amount of refund claimed (add Lines 23 and 24)		25. \$
26. Less applicable sales tax for gasoline	FOR OFFICE USE ONLY	26. \$
27. Less applicable sales tax for clear diesel and kerosene		27. \$
28. Total \$.17 motor fuel refund approved (Line 25 less Line 26 and Line 27)		28. \$
29. Total \$.09 aviation fuel refund approved (from Line 24).....		29. \$

I, the undersigned, upon my oath, 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 attached hereto, that the invoice dates or extensions have not been changed, and that no portion of such motor fuel listed on Line 25 has been or will be used on public roads of the state of Missouri, and that I am entitled to the refund amount claimed. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

CLAIMANT'S SIGNATURE	PRINT NAME	TITLE, IF APPLICABLE	DATE ____/____/____
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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 OUR OFFICE BEFORE WE CAN 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.

CLAIMANT’S NAME AND PHYSICAL ADDRESS: Enter claimant’s name, mailing address, city, state, and zip code.

FEDERAL IDENTIFICATION, SOCIAL SECURITY NUMBER, OR DRIVER LICENSE NUMBER: List your Federal Identification Number (FEIN), Social Security Number, or Driver License Number.

PHONE NUMBER/ALTERNATE PHONE NUMBER/E-MAIL ADDRESS/FAX NUMBER: Enter the appropriate information in each box.

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/personal off-road equipment (residential lawn mowers, ATV’s, chain saws, weed eaters, etc.) under Column A (gasoline) and/or Column B (clear diesel/kerosene).
- LINE 2:** Enter total gallons of fuel used in off-road equipment under Column A (gasoline) and/or 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/or 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 588A, 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/or 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/or 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:** Add figures entered in each column and list total in appropriate box.
- LINE 17:** Enter total gallons of \$.09 aviation fuel under Column A.
- LINE 18:** Enter total gasoline gallons (Line 16, Column A).
- LINE 19:** Enter total clear diesel gallons (Line 16, Column B).
- LINE 20:** Enter total gallons subject to a refund (Add Lines 18 and 19).
- LINE 21:** Enter gallons of eligible purchaser allowance. Motor fuel distributor claimants only.
- LINE 22:** Enter total gallons (Line 20 minus Line 21).
- LINE 23:** Enter total motor fuel tax paid on gallons used for off-road purposes (Line 22 multiplied by \$.17).
- LINE 24:** Enter total \$.09 aviation fuel tax paid on gallons used for commercial agricultural purposes (Line 17, column A, multiplied by \$.09).
- LINE 25:** Enter total amount of motor fuel tax refund claimed (Add Lines 23 and 24).
- LINES 26 THROUGH 29: For office use only. The Missouri Department of Revenue will calculate, if applicable.**

**REMEMBER TO SIGN AND DATE THE 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 (TDD (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 web site: <http://dor.mo.gov/tax/forms/index.php?category=18>.