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Form **1531**

Missouri Department of Revenue
Gasoline Delivered For Marine Use

Document Locator Number (Department Use Only)

This report must be filed in addition to the Distributor's Monthly Tax Report covering gasoline, if marine use fuel is delivered in any of the qualifying counties listed on the back of this form.

A copy of the invoice for each delivery must accompany this report. Group all invoices by county and secure as a group with fastener.

Do not send any payment with this report.

If additional space is needed, use blank sheet and identify columns as below.

Distributor Information

Name	License Number	
Address	Reporting Month and Year (MM/YYYY) ____ ____ / ____ ____ ____ ____	
City	State	Zip Code

Deliveries

See instructions on page two for a list of qualifying counties and a detailed description for each column in this section

A. County of Delivery	B. Total Number of Deliveries	C. Total Gallons of Gasoline	D. Total Dollar Amount Collected
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$
			$

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature	Title
Printed Name	Date (MM/DD/YYYY) __ __ /__ __ /__ __ __ __

Form 1531 (Revised 04-2014)

Mail to: Taxation Division
Excise Tax
P.O. Box 300
Jefferson City, MO 65105-0300

Phone: (573) 751-7671
Fax: (573) 522-1720
TTY: 1-800-735-2966
E-mail: excise@dor.mo.gov

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

General Information

The definition of “marine use fuel” is motor fuel (gasoline) delivered by a distributor to a marina or other retailer who sells that fuel to the ultimate consumer for use in a boat or ship operating on Missouri waterways. The term does not include special fuel.

To qualify as marine use fuel the distributor must deliver the fuel in a qualifying county. The following counties qualify for having any part of a lake containing one hundred or more miles of shoreline:

Barry	Camden	Clinton	Hickory	Morgan	Ralls	Stone
Benton	Cedar	Dade	Miller	Ozark	Reynolds	Taney
Butler	Clay	Henry	Monroe	Polk	St. Clair	Wayne

Every motor fuel distributor delivering motor vehicle fuel in qualifying counties for marine use must provide to the Missouri Department of Revenue a copy of the invoice for each delivery. The distributor must submit the invoices and delivery tickets with this report no later than the last day of the month following the month of delivery.

Each invoice must include the name and address of the purchaser, the county where fuel is delivered, the quantity of marine use fuel delivered and the dollar amount of fuel tax collected. Group together all invoices by county. Attach calculator tapes of the total quantity and the total dollar amounts to each county’s group of invoices.

We mail a report each month to distributors that report sales for the previous month.

Instructions

1. Under Column A, enter the name of each qualifying county that you delivered marine use fuel to during the previous month.
2. Assemble all invoices for your deliveries in the various qualifying counties. Sort the invoices by county, and prepare calculator tapes for (1) total gallons of marine fuel delivered and (2) total dollar amount of motor fuel tax collected. Attach tapes to each county grouping.
3. Under Column B, enter, by qualifying county, the total number of marine use fuel deliveries.
4. Under Column C, enter, by qualifying county, the total number of marine use fuel gallons.
5. Under Column D, enter total dollar amount of motor fuel tax collected in each qualifying county for marine use fuel.