



This form is to be completed when claiming credit or requesting a refund for tax paid on motor fuel lost or destroyed due to a sudden and unexpected casualty or contamination which makes the fuel unsalable as highway fuel.

Suppliers will be issued credit to be used on their monthly tax report. All other claimants will be issued a refund.

This affidavit must be submitted within thirty (30) days following notification of the loss to the department pursuant to [Section 142.815.2\(7\), RSMo](#):

“Motor fuel which was purchased tax paid and which was lost or destroyed as a direct result of a sudden and unexpected casualty or which had been accidentally contaminated so as to be unsalable as highway fuel as shown by proper documentation as required by the director. The exemption pursuant to this subdivision shall be refunded to the person or entity owning the motor fuel at the time of the contamination or loss. Such person shall notify the director in writing of such event and the amount of motor fuel lost or contaminated within ten days from the date of discovery of such loss or contamination, and within thirty days after such notice, shall file an affidavit sworn to by the person having immediate custody of such motor fuel at the time of the loss or contamination, setting forth in full the circumstances and the amount of the loss or contamination and such other information with respect thereto as the director may require”.

Enter the name, numbers and information for the claimant. If claimant holds a Missouri supplier, permissive supplier or distributor license, provide license number.

Enter the details for loss.

Line 4: Refund or Credit Amount for Gasoline, Gasohol, Alcohol, Diesel and Kerosene (Line 3 times the applicable rate).

Line 6: Refund or Credit Amount for CNG, LNG and Propane (Line 3 times the applicable tax rate)

Print name and sign the form.

Notarize form.

### Motor Fuel Tax Rate Table

	Through September 30, 2021	October 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024	July 1, 2024 - December 31, 2024	January 1, 2025 - June 30, 2025	July 1, 2025
<b>Motor Fuel Tax Rates</b>							
Motor Fuel*	\$0.17	\$0.195	\$0.22	\$0.245	\$0.27	\$0.27	\$0.295
CNG/LNG/Propane	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.17	\$0.17
Aviation Gasoline	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09

\* Motor Fuel includes gasoline, diesel fuel, kerosene, and blended fuel pursuant to Section 142.800 RSMo.