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Form **4924**

Missouri Department of Revenue
Motor Fuel Refund Application

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

Claimant Information

Name			❒ FEIN ❒ Social Security Number ❒ 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) ❒ Inside City Limits ❒ Outside City Limits		E-mail Address		
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.)

Type of Fuel Usage

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) ___ ___/___ ___/___ ___ ___ ___

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

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

Instructions for Completing Motor Fuel Refund Application

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/tax/forms** to access a copy of this form.