MISSOURI DEPARTMENT OF REVENUE

Form **4757**

Distributor's Monthly Tax Report

Reset Form

Print Form

Document Locator Number

Company Name	Month and Year __ __/__ __ __ __	Amended Report ☐	Additional Report ☐
Street Address	P.O. Box	License Number	Federal Identification Number
City	State	ZIP Code	Telephone Number (__ __ __) __ __ __-__ __ __ __
			Missouri Tax Identification Number

Gallons Subject to Tax

Round to Whole Gallons	Gasoline	100% Ethyl Alcohol	Gasohol	CNG/Propane	Aviation Gasoline	Clear Diesel & Clear Kerosene	LNG	Dyed Diesel & Kerosene
1. Gallons of blend stock received tax unpaid (From worksheet, Line 6)								
2. Gallons of fuel received in Missouri tax unpaid (From worksheet, Line 5)								
3. Gallons of tax exempt product blended for taxable use (From worksheet, Line 17)								
4. Gallons of dyed fuel sold for taxable purposes (From worksheet, Line 11)								
5. Gallons subject to tax (Total of Lines1, 2, 3, and 4)								
6. Gallons of fuel exported, Missouri tax paid (From worksheet, Line 14)								
7. Less allowance (Line 6 times appropriate %)	3%	3%	3%	3%	3%	2%	2%	
8. Net gallons of fuel exported, Missouri tax paid (Line 6 minus Line 7)								
9. Net gallons subject to tax (Line 5 minus Line 8)								

Tax Calculation

Round to Whole Dollars	x $.17	x $.17	x $.17	x $.11	x $.09	x $.17	x $.11	x $.17
10. Tax Due - (Line 9 times appropriate tax rates)	00	00	00	00	00	00	00	00
11. Credit authorization (Attach copy of letter)	00	00	00	00	00	00	00	00
12. Total motor fuel tax (Line 10 minus Line 11).	00	00	00	00	00	00	00	00

Inspection Fee

Round to Whole Gallons and Dollars	
13. Gallons subject to inspection fee (From worksheet, total of Lines 5, 6, 17, and 17A minus Line 18)	
14. Gallons of fuel exported fees paid (From worksheet, Line 14)	
15. Gallons subject to inspection fee (Line 13 minus Line 14)	
16. Inspection fee due (Line 15 times $0.035 per 50 gallons) (.0007 per gallon)	00
17. Credit authorization (Attach copy of letter)	00
18. Total inspection fee due (Line 16 minus Line 17)	00

Transport Load Fee

Round to Whole Dollars	
19. Gallons subject to transport load fee (Line 15 above)	
20. Deduct gallons sold to railroad corporations and airline companies (total from attached Schedule 10K, 10R, or 10Y)	
21. Total gallons subject to transport load fee (Line 19 minus Line 20)	
22. Transport load fee (Line 21 divided by 8,000 gals. x $28.00) (.0035 per gallon)	00
23. Credit authorization (Attach copy of letter)	00
24. Total transport load fee due (Line 22 minus Line 23)	00

Total Taxes, Fees, and Pool Bond Due

Round to Whole Dollars	
25. Total fuel tax due (Line 12, All columns except aviation gasoline)	00
26. Total aviation gasoline tax due (Line 12)	00
27. Total inspection fee due (Line 18)	00
28. Total transport load fee due (Line 24)	00
29. Total taxes and fees due (Lines 25, 26, 27, and 28)	00
30. Penalty (5% per month up to 25% of Line 29)	00
31. Interest (See Line 31 of instructions -- Compute using total on Line 29)	00
32. Total taxes, fees, penalty and interest due (Lines 29, 30, and 31)	00
33. Pool bond amount due (From **Form 4759**, Schedule 5T)	00
34. Total amount remitted (Line 32 plus Line 33)	00

If you have a credit on Line 34 select one of the boxes:

☐ Credit to next report

☐ Refund

Signature

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

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

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

Form 4757 (Revised 01-2020)

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

Phone: (573) 751-2611
Fax: (573) 522-1720
TTY: (800) 735-2966
E-mail: excise@dor.mo.gov

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

Worksheet of Motor Fuel Gallons

Receipts (Invoiced Gallons)	From Schedule	Gasoline	100% Ethyl Alcohol	Gasohol	CNG/ Propane	Aviation Gasoline	Clear Diesel & Clear Kerosene	Jet Fuel	LNG	Dyed Diesel & Kerosene
1. Gallons received in Missouri tax and fees paid	1									
2. Gallons received for export, destination state tax paid	1B									
3. Gallons received tax and fee paid with an import payment voucher.....	1C									
4. Gallons imported from another state, Missouri tax and fees paid	1E									
5. Gallons received tax and fees unpaid (provide explanation on Schedule 2A) (Example: tank wagon imports)	2A									
5a. Gallons received of tax exempt product (Example: alcohol, bio-diesel – undyed B100)	2A									
6. Gallons of blend stock received tax and fees unpaid (List type of blend stock) _____ (Enter gallons under the appropriate product column)	2B									
7. Gallons of clear kerosene received fees paid (For sale through barricaded pumps).....	2G									
8. Gallons received tax exempt fuel for sale to U.S. government (Attach copy of **Form 4776**)										
9. Total Receipts.....										

Disbursements

10. Gallons sold or used by distributor										
11.Gallons of dyed fuel sold for taxable purposes	5									
12. Gallons of other authorized tax exempt sales (alcohol, bio-diesel – undyed B100)	10G									
13. Gallons exported (Destination state tax paid to supplier)	7A									
14. Gallons exported (Missouri tax and fees paid)	7B									
15. Gallons of clear kerosene delivered to filling stations (Barricaded pumps only)	10J									
16. Total Disbursements.....										

Tax Exempt Product

Tax Exempt Product Removed from Storage for Blending										
17. Gallons of tax exempt product blended during reporting period tax and fees unpaid.	5W									
17A. Gallons of tax exempt product blended during reporting period fees unpaid.....	10A									

Fee Exempt Product

18.Gallons of fee exempt product	10U									

This report and its supporting schedules must be fully completed and mailed to the Missouri Department of Revenue along with any tax and fees due on the last day of each month for the purchases made in the preceding calendar month unless such day falls on a weekend or state holiday in which case the report, tax, and fees would be due the next succeeding business day. A report is due whether or not there was any activity during the month. Visit **http://dor.mo.gov/business/fuel/** to access the due date schedule.

Original reports and schedules must contain all the required information. Computer generated reports and schedules, approved by the Department, must contain all the information required on the original reports and schedules.

Correcting Reports
Additional Report - adds or takes away any additional gallons from the original report. When filing an additional report, please report only those gallons in which you are changing.

Amended Report - filed when all or the majority of the information originally reported is incorrect. This type of report will replace all information that was first reported.

You Must Round To Whole Gallons And Dollars
(Example: Round down if less than .50 and round up if .50 to .99)

Taxable Gallons (Round to whole gallons)

1. Gallons of blend stock received tax and fees unpaid (From worksheet, Line 6).
2. Gallons of fuel received in Missouri tax and fees unpaid. Attach an explanation with Schedule 2A (From worksheet, Line 5). Tank wagon operators report fuel imported into Missouri on this line.
3. Gallons of tax exempt product blended (For taxable use) (From worksheet, Line 17).
4. Gallons of dyed fuel sold for taxable purposes (From worksheet, Line 11).
5. Gallons subject to tax and fees (Total of Lines 1, 2, 3, and 4).
6. Gallons of fuel exported (Missouri tax and fees paid) (From worksheet, Line 14).
7. Calculate allowance. Line 6 times (X) the appropriate percentage. (Applies only when supplier passed allowance to purchaser of Missouri tax paid fuel.)
8. Net gallons exported of Missouri tax paid fuel. (Line 6 minus (–) Line 7).
9. Net gallons subject to tax and fees (Line 5 minus (–) Line 8).

Tax Calculation (Round to whole dollars)
Tax rate for gasoline, alcohol blended with gasoline, gasohol and other products blended with gasoline, clear diesel, clear kerosene and other products blended with clear diesel or clear kerosene is $0.17 per gallon. Aviation gasoline tax rate is $0.09 per gallon. The tax rate for CNG, LNG, and propane is $.11 per gallon equivalent.

10. Tax due is based on the taxable gallons times (X) the appropriate tax rates (Line 9 times (X) $0.17, $.11 or $0.09).
11. If you have a motor fuel tax credit from a previous report, you will receive a letter. Enter the amount of your motor fuel tax credit and attach a copy of the authorization.
12. Total motor fuel tax due (Line 10 minus Line 11).

Inspection Fee (Round to whole dollars)

13. Total gallons subject to inspection fee (From worksheet, Lines 5, 6, 17, and 17A minus Line 18).
14. Gallons of fuel exported fees paid (From worksheet, Line 14).
15. Gallons subject to inspection fee (Line 13 minus (–) Line 14).
16. Inspection fee due (Line 15 times (X) .0007).
17. If you have an inspection fee credit from a previous report, you will receive a letter. Enter the amount of your inspection fee credit and attach a copy of the authorization.
18. Total inspection fee due (Line 16 minus Line 17).

Transport Load Fee (Round to whole dollars)

19. Total gallons of fuel subject to transport load fee (Line 15 above).
20. Motor fuel gallons sold to railroad corporations, airline companies or used as bunker fuel in vessels are not subject to the transport load fee (Total from attached Schedule 10K, 10R, or 10Y).
21. Total gallons subject to transport load fee (Line 19 minus (–) Line 20).
22. Transport load fee (Line 21 times (X) 0.0035).
23. If you have a transport load fee credit from a previous report, you will receive a letter. Enter the amount of your transport load fee credit and attach a copy of the authorization.
24. Total transport load fee due (Line 22 minus Line 23).

Taxes and Fees Due (Round to whole dollars)

25. Total motor fuel tax due (Line 12, all columns except aviation and gasoline).
26. Total aviation gasoline tax due (Total from Line 12).
27. Total inspection fee due (Total from Line 18).
28. Total transport load fee due (Total from Line 24).
29. Total taxes and fees due (Lines 25, 26, 27, and 28).

Penalty (Round to whole dollars)

30. If your report is not filed on a timely basis or taxes are not paid timely (filed and received by the United States Post Office cancellation stamped upon the envelope), you are subject to a penalty of five percent per month up to 25 percent of the total amount of tax (Line 29 times (X) penalty amount, 5 percent up to 25 percent).

Interest (Round to whole dollars)

31. Interest is due on any late payment (Line 29 times (X) the annual interest rate, multiplied by (X) the number of days late divided by 365 (366 for leap years)). The annual interest rate is subject to change each year. Visit the Department's website at **http://dor.mo.gov.intrates.php** to access the annual interest rate.
32. Total taxes, fees, penalty, and interest due (Lines 29, 30, and 31).

Pool Bond Payment - Participants Only (Round to whole dollars)

33. Pool bond amount due. From Form 4759, Schedule 5T.
34. Total remittance due. Total fuel tax, fees, and pool bond amount due (Total Line 32 plus (+) Line 33).

Send your check or money order to the Missouri Department of Revenue. You may also charge the balance due to Mastercard, Discover, American Express, or Visa by calling toll-free (888) 929-0513 or you may pay online at **http://dor.mo.gov/taxbusiness/payonline.php**. A convenience fee will be charged to your account for processing. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically. Mail the report and schedules to: Missouri Department of Revenue, Taxation Division, P.O. Box 300, Jefferson City, Missouri 65105-0300.

If you have questions or need assistance in completing this form, please call (573) 751-2611 or you can e-mail **excise@dor.mo.gov**. You may also access the Department's website at **http://dor.mo.gov/forms** to obtain this form.

Please ensure that you sign, indicate your title, and date the report.

Motor Fuel Tax, Aviation Gasoline Tax, Inspection Fee, Transport Load Fee and Pool Bond are five separate accounts. Do not use a credit on one account to pay for another account. (Example: Motor Fuel Tax credit cannot be used to pay Aviation Gasoline Tax.)