

When is a Consumer Payment Voucher to Be Used?

Use a consumer payment voucher when the consumer has purchased tax-exempt fuel and used it for a taxable purpose or when the consumer knows that the fuel tax was not precollected.

When is the Payment Due?

The payment of taxes will be due on the last day of the month for any purchases made in the preceding calendar month.

Completing the Voucher**General Information:**

Complete each line on the top portion of the voucher. Be sure to include all information requested. Round to whole gallons and whole dollars.

Listing Purchase Information:

Provide all requested information for all gallons purchased tax-exempt and used for a taxable purpose.

Calculating Tax (Line 2):

Multiply the total taxable gallons (Line 1) (x) the applicable tax rate to calculate the tax due. Refer to the tax rate chart at the bottom of the form instructions for applicable tax rates and effective dates.

Penalty (Line 3):

Calculate any penalty due by multiplying the total tax due (Line 2) by 5 percent per month up to 25 percent of the total tax due.

Interest (Line 4):

Calculate any interest due by multiplying the total tax due (Line 2) by the annual interest rate. Divide this number by 365 (366 in a leap year) and multiply the result by the number of days payment is late. The annual interest rate is subject to change each year. You may access the annual interest rate on the Department's website at dor.mo.gov/taxation/statutory-interest-rates.html.

Total Paid (Line 5):

Add Lines 2, 3, and 4 for the total paid on voucher.

Mailing the Voucher and Remittance:

Send your check or money order to the address on the front side. You may also charge the balance due to Mastercard, Discover, American Express, or Visa by paying online at mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline. 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.

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
Motor Fuel Tax Rates							
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.