



Form 4923 Non-Highway Use Motor Fuel Refund Claim



Claimant information section including Business Name, FEIN, Phone Number, First Name, MI, Last Name, Social Security Number, Spouse's First Name, MI, Last Name, Spouse's Social Security Number, Mailing Address, City, State, ZIP Code, Fax Number, Email Address, Avg Price Per Gal (Gasoline), and Avg Price Per Gal (Clear Diesel and Kerosene).

The refund claim must be filed within one year of the date of purchase or April 15 following the year of purchase, whichever is later. Form 4924 must be on file with the Department or submitted at the same time as Form 4923, in order to process this claim.

Fuel Usage table with columns for Purposes for which off-road fuel is used, ROUND TOTAL GALLONS TO NEAREST GALLON, Gasoline Gallons (\$0.195 Receipts), Gasoline Gallons (\$0.22 Receipts), Gasoline Gallons (\$0.245 Receipts), Clear Diesel Gallons (\$0.195 Receipts), Clear Diesel Gallons (\$0.22 Receipts), and Clear Diesel Gallons (\$0.245 Receipts). Rows include Agricultural use, Commercial or construction use, Reefer use, Marine use, Power Take-Off (PTO) use, Home heating, Business heating, Motor fuel used in aircraft engines, etc.

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.

a. Routing Number

b. Account Number

c. Checking

Savings

Signature section with fields for Signature, Title, Printed Name, and Date (MM/DD/YYYY).

Mail to: Taxation Division, P.O. Box 800, Jefferson City, MO 65105-0800. Phone: (573) 751-7671. Fax: (573) 522-1720.



E-mail: motorfuelrefunds@dor.mo.gov

Visit dor.mo.gov/taxation/business/tax-types/motor-fuel/ for additional information.

Section 142.824— (Motor Fuel Tax Law)

Provides the following requirements

To claim a refund for motor fuel tax paid on fuel used for exempt non-highway purposes, the ultimate consumer or retailer must file the claim within one year of the date of purchase or April 15th following the year of purchase, whichever is later. [Form 4924](#), Non-Highway Motor Fuel Tax Refund Application, must be on file with the Department in order to process this claim and may be submitted at the same time as Form 4923. Form 4923 must be accompanied with the applicable Form 4923S, Statement of Missouri Fuel Tax Paid for Non-Highway Use. For example, if you purchased fuel that was taxed at \$0.195 per gallon and fuel taxed at \$0.22 per gallon, you will need to submit Form 4923; Form 4923S-B to report the purchases at the \$0.195 rate; and Form 4923S-C to report the purchases at the \$0.22 rate.

Instructions for completing form

Average Price Per Gallon: To calculate the average price per gallon, add the price per gallon for each applicable transaction, from each receipt. Then divide the total dollar amount by the number of applicable transactions on each receipt.

Round all gallons to nearest gallon

- Line 1: Enter total gallons of fuel used in equipment for agricultural purposes or fuel used in residential or personal off-road equipment (residential lawn mowers, ATV's, chain saws, weed eaters, etc.).
- Line 2: Enter total gallons of fuel used in off-road equipment for commercial or construction purposes.
- Line 3: Enter total gallons of fuel used in reefer units.
- Line 4: Enter total gallons of fuel used in watercraft. Attach a completed [Form 4925B](#) for \$0.195 receipts, [Form 4925C](#) for \$0.22 receipts, and [Form 4925D](#) for \$0.245 receipts.
- Line 5: Enter total gallons of fuel used in the operation of PTO equipment. Attach a completed [Form 588-B](#) for \$0.195 receipts, [Form 588-C](#) for \$0.11 receipts, [Form 588-D](#) for \$0.22 receipts, and [Form 588-E](#) for \$0.245 receipts.
- Line 6: Enter total gallons of fuel used for home heating purposes.
- Line 7: Enter total gallons of fuel used for business heating purposes.
- Line 8: Enter total gallons of gasoline used in aircraft.
- Line 9: Enter total gallons of fuel used as an ingredient or component part of the finished product.
- Line 10: Retailers, enter the bulk sales of one hundred gallons or more of gasoline delivered to farmers. Attach a completed [Form 5085B](#) for \$0.195 receipts, and [Form 5085C](#) for \$0.22 receipts, and [Form 5085D](#) for \$0.245.
- Line 11: Retailers, enter the total gallons of kerosene sold through barricaded pumps.
- Line 12: Retailers, enter the total number of gallons of kerosene sold in quantities of 21 gallons or less through non-barricaded pumps.
- Line 13: Enter the total gallons of fuel sold to or purchased by the Federal Government.
- Line 14: Enter the total gallons of fuel sold to or purchased by the public mass transportation operator.
- Line 15: Enter total gallons of fuel used for other off-road purposes. Explain how the fuel is used for off-road purposes.
- Line 16: Enter total gallons.
- Line 17: Enter gallons of eligible purchaser allowance. Motor fuel distributor claimants only.
- Line 18: Enter total gallons subject to a refund (Line 16 less Line 17).
- Line 19: Tax Rate
- Line 20: Enter total tax paid on gallons used for off-road purposes, by tax rate (Line 18 times Line 19).
- Line 21: Enter total \$.09 aviation fuel gallons used for commercial agricultural purposes.
- Line 22: Enter total \$.09 aviation fuel tax paid on gallons used for commercial agricultural purposes (Line 21 multiplied by \$.09).
- Line 23: Enter total refund amount. Add all columns from line 20 plus line 22.
- Line 24: Lines 24 through 26: For office use only. The Department will calculate, if applicable.

Remember to sign and date form. Claims received unsigned will be returned.

If you have questions or need assistance in completing this form, please call this office at (573) 751-7671 (TTY (800) 735-2966) or e-mail this office at: motorfuelrefunds@dor.mo.gov. You may also access a copy of this form on the Department's website: dor.mo.gov/forms.

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.