



MISSOURI DEPARTMENT OF  
**REVENUE**

## Highway Use Motor Fuel Refund Claim for Rate Increases



**For Motor Fuel Tax Paid July 1, 2025  
through June 30, 2026**  
**Claim must be postmarked July 1, 2026  
through September 30, 2026**

### Claimant

Business Name			FEIN	-						
First Name	MI	Last Name	Social Security Number							
Spouse's First Name	MI	Spouse's Last Name	Spouse's Social Security Number							
Mailing Address		City			State			ZIP Code		
Email Address		Phone Number (        )        -			Fax Number (        )        -					

Use this form to file a refund claim for the Missouri motor fuel tax increase paid beginning July 1, 2025, through June 30, 2026, for motor fuel used for on road purposes. Refund claims must be postmarked on or after July 1, but no later than September 30 following the fiscal year for which the refund is claimed. Refund claims for Missouri motor fuel tax paid on fuel purchased for non-highway use must continue to be filed using **Non-Highway Use Motor Fuel Refund Claim (Form 4923)**.

Vehicle and Fuel Information	Vehicle Identification Number (VIN) Provide VIN for each Vehicle on Supporting Worksheet(s)	Select Box if Vehicle Does Not Exceed 26,000 Pounds	Total Gasoline Gallons (Enter the Rounded Total for Each Vehicle from Worksheet(s))	Total Diesel Gallons (Enter the Rounded Total for Each Vehicle from Worksheet(s))	Missouri Motor Fuel Tax Increase Paid (Gallons x \$0.125)
1.	.....	<input type="checkbox"/>			\$
2.	.....	<input type="checkbox"/>			\$
3.	.....	<input type="checkbox"/>			\$
4.	.....	<input type="checkbox"/>			\$
5.	.....	<input type="checkbox"/>			\$
6.	.....	<input type="checkbox"/>			\$
7.	.....	<input type="checkbox"/>			\$
8.	.....	<input type="checkbox"/>			\$
9.	.....	<input type="checkbox"/>			\$
10.	.....	<input type="checkbox"/>			\$
11.	Total (Add Lines 1-10. If you have more than 10 vehicles for which you are filing a claim, see instructions.) .....				\$
12.	Refund Claimed (Enter the amount from Line 11) .....				\$

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

- a.  Checking
- Savings

**b. Routing Number**

**c. Account Number**

Signature \_\_\_\_\_ Title \_\_\_\_\_  
I have read and understood the above statement and declare that the information is true and correct to the best of my knowledge and belief.

Signature

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Printed Name

Date (MM/DD/YYYY)

**Mail to:** Taxation Division  
PO Box 800  
Jefferson City, MO 65105-0800

Email: [motorfuelrefunds@dor.mo.gov](mailto:motorfuelrefunds@dor.mo.gov)

Form 4923-H (Revised 07-2026)

**Phone:** (573) 751-7671  
**Fax:** (573) 522-1720



Visit [dor.mo.gov/taxation/business/tax-types/motor-fuel/](http://dor.mo.gov/taxation/business/tax-types/motor-fuel/) for additional information.

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

If yes, visit [dor.mo.gov/military/](http://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/](http://veteranbenefits.mo.gov/state-benefits/).

**PM Date**



## Worksheet of Missouri Motor Fuel Tax Paid by Vehicle



Page \_\_\_\_\_ of \_\_\_\_\_

**Claim must be postmarked July 1, 2026 through September 30, 2026 and must accompany Form 4923-H - Highway Use Motor Fuel Refund Claim for Rate Increases. A separate worksheet must be submitted for each vehicle.**



## Worksheet of Missouri Motor Fuel Tax Paid by Vehicle



Page \_\_\_\_\_ of \_\_\_\_\_

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## Worksheet of Missouri Motor Fuel Tax Paid by Vehicles



Page \_\_\_\_\_ of \_\_\_\_\_

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## Worksheet of Missouri Motor Fuel Tax Paid by Vehicle



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## Section 142.822 — (Motor Fuel Tax Law)

To claim a refund for the increased portion of the motor fuel tax paid on fuel used for on road purposes, the taxpayer must file a refund claim. Refund claims must be postmarked on or after July 1, but no later than September 30 following the fiscal year for which the refund is claimed. The Worksheet of Missouri Motor Fuel Tax Paid by Vehicle must accompany Form 4923-H. You must provide a separate worksheet detailing the fuel purchased for each vehicle by vehicle identification number (VIN). Motor fuel purchased for and consumed by a motor vehicle with a gross weight of 26,000 pounds or less is eligible.

### **Form Instructions**

Lines 1 – 10:

- Vehicle Identification Number (VIN) - Enter the VIN for each vehicle to be claimed for refund.
- Select box if Vehicle Does Not Exceed 26,000 Pounds - Check the box to verify the vehicle claimed for refund has a gross weight of 26,000 pounds or less. This information can be found on the driver's side door jam information plate.
- Total Gasoline Gallons - Enter the total gasoline gallons from all Worksheet of Missouri Motor Fuel Tax Paid by Vehicle forms completed for each VIN. A vehicle cannot have both gasoline gallons and diesel gallons.
- Total Diesel Gallons - Enter the total clear and/or dyed diesel gallons from all Worksheet of Missouri Motor Fuel Tax Paid by Vehicle forms completed for each VIN. A vehicle cannot have both gasoline gallons and diesel gallons.
- Missouri Motor Fuel Tax Increase Paid - Enter the amount of gallons purchased times (x) the increased portion of the motor fuel tax rate.

Line 11: Total - Add Lines 1 through 10 for each column. If you have more than 10 vehicles for which you are filing a claim, electronic filing through the Department's portal is encouraged to reduce processing time. If you choose to file the claim via paper, complete an additional Form 4923H and attach the supporting documentation to that form.

Line 12: Refund Claimed - Enter the amount from Line 11.

### **Worksheet Instructions**

- A separate worksheet will need to be submitted for each vehicle claimed. If more than one worksheet is needed for each vehicle, enter the total from all worksheets on Page 1 for the applicable VIN.
- Type of Fuel - Select only one type per vehicle. If submitting a claim for tax paid on dyed diesel, the claimant must be a state, city, county, or local government or school district.
- Date Motor Fuel Purchased - Enter the date the fuel was purchased. Fuel must be purchased between July 1 and June 30 for the reporting period.
- Seller Name - Enter the name of the gas station or company the fuel was purchased from.
- Seller Address - Enter the full address of the seller. This includes the street address, city, state and zip code.
- Gallons Purchased - Enter the exact gallons purchased, including three (3) decimals to the right, as listed on each invoice or receipt.

Remember to sign and date the form.

Claims received unsigned will be returned.

Claims postmarked before July 1 or after September 30 will be denied.

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