



Use this statement to report motor fuel purchased on or after July 1, 2024, and on or before June 30, 2025. A separate worksheet must be completed for each fuel type by usage and must accompany [Form 4923 - Non-Highway Use Motor Fuel Refund Claim](#). If additional lines are needed please attach an additional worksheet.

Section 142.824 — (Motor Fuel Tax Law)
Provides the following requirements

Instructions for completing Form 4923S Statement of Missouri Fuel Tax Paid for Non-Highway Use

Form 4923S must be submitted with Form 4923, Non-Highway Motor Fuel Refund Claim. You must use the Form 4923S with the tax rate that corresponds with the purchase dates of the motor fuel. Using the incorrect Form 4923S will result in a delay in the processing of your refund claim.

Purchaser Section

- A separate statement will need to be submitted for each fuel type by usage and must accompany Form 4923. For example if you are filing a claim for both agricultural use and marine use, one Form 4923S must be filed reporting the receipts for fuel used for agricultural purposes and a separate Form 4923S must be filed reporting the receipts for fuel used for marine use.

Motor Fuel Refund Transactions Section

- Date Motor Fuel Purchased – Enter the date the fuel was purchased.
- Name of Seller – Enter the name of the gas station or company the fuel was purchased from.
- Address of Seller – Enter the full address of the seller. This includes the street address, city, state and zip code.
- Gallons Purchased – Enter the gallons purchased exactly as listed on each invoice or receipt.
- Price Per Gallon – Enter the price per gallon listed on each invoice or receipt.
- Total Paid – Enter the total purchase price of the fuel purchased.

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.