



Statement of Missouri Fuel Tax Paid for Non-Highway Use



Use this statement to report motor fuel purchased on or after July 1, 2025, and on or before June 30, 2026. 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.

Purchaser	Business Name or First Name	MI	Last Name	Type of Fuel <input type="checkbox"/> Gasoline <input type="checkbox"/> Clear Diesel/Clear Kerosene <input type="checkbox"/> Aviation Gasoline (see Instructions)
	Spouse's First Name	MI	Last Name	
	Type of Usage A separate Form 4923S-F must be filed for each type of exemption claimed at the \$0.295 rate.			

Motor Fuel Refund Transactions	Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name (See Instructions)	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased	Price Per Gallon	Total Paid (See Instructions)
	Total - If multiple worksheets are needed for this exemption reason and fuel type, enter the sum of all worksheets on the last page and enter the rounded total on the corresponding line of the Non-Highway Use Motor Fuel Refund Claim (Form 4923).								

	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
Fuel Type					
Motor Fuel	\$0.22	\$0.245	\$0.27	\$0.27	\$0.295
Aviation Gasoline	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09

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.