



MISSOURI DEPARTMENT OF  
**REVENUE**  
Non-Highway Use Motor Fuel Refund Application



Must be submitted with initial non-highway motor fuel refund claim  
([Form 4923](#) and applicable [Form 4923S](#)).

Claimant Information	Business Name or First Name		MI	Last Name		<input type="checkbox"/> FEIN <input type="checkbox"/> Social Security Number		
	Spouse's First Name		MI	Last Name		Spouse's Social Security Number		
	Physical Address				Mailing Address			
	City or Town		State	ZIP Code	City or Town		State	ZIP Code
	County of Physical Address		Location of Physical Address (Select One) <input type="checkbox"/> Inside City Limits <input type="checkbox"/> Outside City Limits		E-mail Address			
Type of Fuel Usage	Telephone Number ( ) -		Alternate Telephone Number ( ) -		Fax Number ( ) -			
	Are you exempt from Missouri sales tax? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, attach a copy of your sales or use tax exemption letter or complete a Sales or Use Tax Exemption Certificate ( <a href="#">Form 149</a> ) and submit it along with this form.)							
	Select all applicable boxes. Review the instructions on back for assistance.							
	<input type="checkbox"/> Agricultural Use - Provide use type: <input type="checkbox"/> Farm Use <input type="checkbox"/> Non Farm Use Non Farm Use includes residential or personal off-road use only (includes residential lawn mowers, ATVs, chain saws, weed eaters, etc.) List equipment for which refund is being claimed: _____ Physical location of land in Missouri: _____ County: _____ Number of acres owned or leased: _____ Number of acres in cultivation: _____ Custom work performed? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, type of custom work: _____							
	<input type="checkbox"/> Aviation Use - Provide use type: <input type="checkbox"/> Commercial agricultural use <input type="checkbox"/> Business use <input type="checkbox"/> Recreational use							
	<input type="checkbox"/> Commercial Use (includes lawn care services, golf courses and construction companies) List off-road equipment: _____							
	<input type="checkbox"/> Heating Use <input type="checkbox"/> Home heating % _____ <input type="checkbox"/> Business heating % _____							
	<input type="checkbox"/> Ingredient or Component Part - Describe use: _____							
	<input type="checkbox"/> Marine Use - List watercraft: _____							
	<input type="checkbox"/> Motor Fuel Sold To or Purchased By Federal Government Retailers list the branch name and address of the government agency to whom sales will be made: _____							
Bulk Storage (Tank Size)	<input type="checkbox"/> Motor Fuel Sold To or Purchased By Public Mass Transportation Operator (Effective 8-28-07) Retailers list the name and address of the public mass transportation service to whom sales will be made: _____							
	<input type="checkbox"/> Power Take-Off (PTO) Use List type of vehicle operation: _____							
	<input type="checkbox"/> Reefer Use - Indicate number of reefer units being used: _____							
	<input type="checkbox"/> Retailer making bulk deliveries to farmers <input type="checkbox"/> Must have Agricultural Gasoline Bulk Sale Exemption Certificate (Form 5084) on file.							
	<input type="checkbox"/> Retailer Selling Kerosene <input type="checkbox"/> Barricaded pumps (attach copy of IRS certification) <input type="checkbox"/> Non-barricaded pumps in quantities of 21 gallons or less							
	<input type="checkbox"/> Other Usage - Describe use and equipment: _____							
	Gasoline — Road use: _____ Gasoline — Off-road use: _____							
	Clear Diesel: _____ Dyed Diesel: _____							
	\$.09 Aviation Gasoline: _____ Other — List product: _____							
	If no bulk storage, explain how fuel is received: _____							
Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.							
	Claimant's Signature				Typed or Printed Name			
	Title, if applicable				Date (MM/DD/YYYY) ____/____/____			

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

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

Form 4924 (Revised 07-2025)



## Instructions for Completing Non-Highway Motor Fuel Refund Claim

This Non-Highway Use Motor Fuel Refund Application (Form 4924) must be completed to substantiate your refund claim(s). The information will be retained in the Missouri Department of Revenue's files. If the information changes, please submit a new application with the updated information. Please complete all information that applies to your situation.

**Name and Physical Address:** The physical address must be a street or rural route number. Do not enter a Post Office Box number. Please enter a mailing address if it is different than the physical address.

**Federal Employer Identification Number(FEIN) or Social Security Number.**

**County of Physical Address:** Enter the county of the claimant's physical address.

**Location of Physical Address:** Select either inside or outside the city limits to indicate whether your physical address is located within the boundaries of a city.

**Sales Tax Exemption:** Select the appropriate box. If your company is exempt from Missouri state sales tax, attach a copy of your sales or use tax exemption letter or complete the Sales or Use Tax Exemption Certificate ([Form 149](#)) and submit it with this form.

**Agricultural Use:** This category includes motor fuel used in residential or personal off-road equipment such as lawn mowers, ATV's, chain saws, weed eaters, etc. as well as equipment used on farms. List number and type of farm equipment (i.e., 4 tractors, 1 combine, etc.), the physical location and county where the farm is located, the number of acres owned or leased, and the number of acres in cultivation. Indicate if you perform custom work and if so, describe the type of work.

**Aviation Use:** Select the box(es) that apply.

**Commercial Use:** List the number and type of equipment (i.e., 3 bulldozers, 4 caterpillars, 5 lawnmowers, etc.). Include lawn care services, golf courses, and construction equipment.

**Heating Use:** Select the box(es) that apply. Indicate the percentage of fuel used for each type of heating. Ingredient or Component Part: Describe the finished product and how the fuel is used as an ingredient or component part.

**Marine Use:** List the number and type of watercraft (i.e., 2 boats, 1 waverunner, etc.). You are required to complete and submit a Schedule A - Marine Fuel Purchases by County ([Form 4925D](#) should be completed for motor fuel purchased on July 1, 2023 and on or before June 30, 2024 with each refund claim. [Form 4925E](#) should be completed for motor fuel purchased on July 1, 2024 and on or before June 30, 2025; and [Form 4925F](#) should be completed for motor fuel purchased on July 1, 2025 and on or before June 30, 2026 with each refund claim.)

**Motor Fuel Sold to or Purchased by the Federal Government:** Retailers list the branch name and address of the government agency to whom sales will be made.

**Motor Fuel Sold to or Purchased by Public Mass Transportation Operator (Effective 8-28-07):** Retailers list the name and address of the public mass transportation service to whom sales will be made. A Public Mass Transportation Operator Exemption Certificate ([Form 5141](#)) must be retained in your files.

**Power Take-Off Use:** List the type of vehicle operation. You are required to complete and submit a Schedule C - Auxiliary Equipment Deduction Schedule ([Form 588H](#) should be completed for CNG, LNG, or Propane purchased on or after January 1, 2025; [Form 588E](#) should be completed for motor fuel purchased on July 1, 2023 and on or before June 30, 2024; [Form 588F](#) should be completed for motor fuel purchased on July 1, 2024 and on or before June 30, 2025; and [Form 588G](#) should be completed for motor fuel purchased on July 1, 2025 and on or before June 30, 2026 with each refund claim.)

**Reefer Use:** List the number of reefer units that travel through or in Missouri.

**Retailers Making Bulk Deliveries to Farmers:** Bulk sales of one hundred gallons or more of gasoline delivered to farmers. An Agricultural Gasoline Bulk Sale Exemption Certificate ([Form 5084](#)) must be retained in your files.

**Retailers Selling Kerosene:** Select the box(es) that apply. If the kerosene is being sold through barricaded pumps, submit a copy of the IRS certification. If the kerosene is being sold through non-barricaded pumps in quantities of 21 gallons or less, you are required to submit the original invoices or sales slips for a period of three years for Department review the claim.

**Other Usage:** If you have other situations that are not covered above, describe in detail your operations. List equipment used and how the tax paid fuel is used for off-road purposes that may qualify for a refund. Attach an additional sheet if needed.

**Bulk Storage:** Indicate the total storage capacity (tank size) for each product type. If you do not have bulk storage in Missouri, describe how fuel is received (i.e., fuel is placed directly into equipment from a tank wagon delivery truck, fuel is placed directly into equipment at service station, etc.)

Form 4924 (Revised 07-2025)

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

If yes, visit [dor.mo.gov/military/](https://dor.mo.gov/military/) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](https://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](https://veteranbenefits.mo.gov/state-benefits/).