



**Motor Fuel Refund Claim (Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG), and Propane Only)**

Office Use Only Keyed Date: \_\_\_\_\_ Document No: \_\_\_\_\_

|          |                                      |  |                                                |                                                                                                                              |                                    |          |
|----------|--------------------------------------|--|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------|
| Claimant | Name                                 |  |                                                | <input type="checkbox"/> FEIN <input type="checkbox"/> Social Security Number <input type="checkbox"/> Driver License Number |                                    |          |
|          | Mailing Address                      |  |                                                | City                                                                                                                         | State                              | Zip Code |
|          | Phone Number<br>(____) _____ - _____ |  | Alternate Phone Number<br>(____) _____ - _____ |                                                                                                                              | Fax Number<br>(____) _____ - _____ |          |
|          | E-mail Address                       |  |                                                |                                                                                                                              |                                    |          |
|          |                                      |  |                                                |                                                                                                                              |                                    |          |

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 5631, in order to process this claim. Verify proper address above, as refund checks cannot be forwarded. Submit original invoices only.

| Fuel Usage | CNG Gallons Equivalent<br>Column A                                                                                              | Purposes for which Off-Road fuel is used                                                                                | LNG Gallons Equivalent<br>Column B                                   | Propane Gallon<br>Column C |
|------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------|
|            |                                                                                                                                 | 1                                                                                                                       | Agricultural use, fuel used in farm equipment, lawn mower, etc. .... | 1                          |
|            | 2                                                                                                                               | Commercial or construction use, fuel used in off-road equipment .....                                                   | 2                                                                    |                            |
|            | 3                                                                                                                               | Reefer use .....                                                                                                        | 3                                                                    |                            |
|            | 4                                                                                                                               | Marine use.....                                                                                                         | 4                                                                    |                            |
|            | 5                                                                                                                               | Power Take-Off (PTO) use, fuel used in auxiliary equipment<br>(Complete <b>Form 588, Schedule C</b> , and attach) ..... | 5                                                                    |                            |
|            | 6                                                                                                                               | Motor fuel sold to or purchased by federal government .....                                                             | 6                                                                    |                            |
|            | 7                                                                                                                               | Motor fuel sold to or purchased by public mass transportation operator .....                                            | 7                                                                    |                            |
|            | 8                                                                                                                               | Other claims not covered by the above options (attach additional page)....                                              | 8                                                                    |                            |
|            | 9. CNG gallons (Total; Column A Lines 1 through 8).....                                                                         |                                                                                                                         |                                                                      | 9                          |
|            | 10. LNG gallons (Total; Column B Lines 1 through 8).....                                                                        |                                                                                                                         |                                                                      | 10                         |
|            | 11. Propane gallons (Total; Column C Lines 1 through 8).....                                                                    |                                                                                                                         |                                                                      | 11                         |
|            | 12. Total gallons (add Lines 9, 10, and 11).....                                                                                |                                                                                                                         |                                                                      | 12                         |
|            | 13. Less eligible purchaser allowance gallons.....                                                                              |                                                                                                                         |                                                                      | 13                         |
|            | 14. Total gallons (Line 12 minus Line 13) .....                                                                                 |                                                                                                                         |                                                                      | 14                         |
|            | 15. Total tax paid on CNG, LNG, and Propane gallons used for off-road purposes (Line 14 multiplied by the appropriate tax rate) |                                                                                                                         |                                                                      | 15 \$                      |
|            | 16. Total amount of refund claimed (Line 15) .....                                                                              |                                                                                                                         |                                                                      | 16 \$                      |
|            | 17. Total refund approved..... <b>Office Use Only</b>                                                                           |                                                                                                                         |                                                                      | 17 \$                      |

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

a. Routing Number

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

b. Account Number

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

c.  Checking  
 Savings

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I state that I have prepared or reviewed this claim and take full responsibility for the information thereon, that I have made the purchases and used the motor fuel as shown above and paid the tax on the original invoices attached hereto, that the invoice dates or extensions have not been changed, and that no portion of such fuel listed has been or will be used on public roads of the state of Missouri, and that I am entitled to the refund amount claimed.

|           |              |                                     |
|-----------|--------------|-------------------------------------|
| Signature | Signature    | Title                               |
|           | Printed Name | Date (MM/DD/YYYY)<br>____/____/____ |

**Mail to:** Taxation Division  
P.O. Box 800  
Jefferson City, MO 65105-0800

**Phone:** (573) 751-7671  
**Fax:** (573) 522-1720  
**E-mail:** [excise@dor.mo.gov](mailto:excise@dor.mo.gov)

Visit <http://dor.mo.gov/business/fuel/>  
for additional information.



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

To claim a refund, 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. The claim form must be supported by "original" invoices, sales slips, or other documentation if pre-approved by the Department. The invoices must be marked paid by the seller and contain the date of sale, name and address of the purchaser and seller, number of gallons purchased, price per gallon and Missouri fuel tax, as separate items. [Form 4924](#), Motor Fuel Tax Refund Application, must be on file with the Department in order to process this claim. Form 4924 can be submitted at the same time as Form 5631.

### Instructions for completing form

Group together all invoices by product type Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG), or Propane. Claims received without attached original invoices, sales slips or pre-approved printouts will be returned.

### Round all gallons to nearest gallon

- Line 1: Enter total gallons of fuel used in farm 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.
- Line 3: Enter total gallons of fuel used in reefer units.
- Line 4: Enter total gallons of fuel used in watercraft.
- Line 5: Enter total gallons of fuel used in the operation of PTO equipment. Attach a completed [Form 588, Schedule C](#).
- Line 6: Enter the total number of gallons of fuel sold to or purchased by the federal government.
- Line 7: Enter the total number of gallons of fuel sold to or purchased by a public mass transportation operator.
- Line 8: Enter total gallons of fuel used for other off-road purposes under appropriate columns. Explain how the fuel is used for off-road purposes.
- Line 9: Enter total CNG gallons (Column A Lines 1 through 8).
- Line 10: Enter total LNG gallons (Column B Lines 1 through 8).
- Line 11: Enter total Propane gallons (Column C Lines 1 through 8).
- Line 12: Enter total gallons subject to a refund (Add Lines 9, 10, and 11).
- Line 13: Enter gallons of eligible purchaser allowance. (Motor fuel distributor claimants only.)
- Line 14: Enter total gallons (Line 12 minus Line 13).
- Line 15: Enter total tax paid on CNG, LNG, and propane gallons used for off-road purposes (Line 14 multiplied by the appropriate tax rate). [Until December 31, 2019, the rate is \$.05. From January 1, 2020 until December 31, 2024, the tax rate is \$.11. As of January 1, 2025, the rate is \$.17.]
- Line 16: Enter total amount of refund claimed (Line 15).
- Line 17: 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: [excise@dor.mo.gov](mailto:excise@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/)