



MISSOURI DEPARTMENT OF

REVENUE**Biodiesel Retailer and Distributor Tax Credit****Form
5879**Tax Year Beginning
(MM/DD/YY)

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Ending
(MM/DD/YY)

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Business Name*

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Missouri Tax Identification Number

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Federal Employer Identification Number

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Social Security Number (Sole Proprietor)

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Charter Number

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Mailing Address*

--	--	--	--	--	--	--	--	--	--

City*

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State*

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Zip Code*

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Physical Location of Retail Service Station Facility or, for Distributors, Name and Physical Location of the Final User.* (If more than one, attach a list.)

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City*

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State*

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Zip Code*

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Authorized Representative*

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Daytime Telephone Number*

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Email Address*

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* This field is required.

Select Entity Type:

 Sole Proprietor Partnership Limited Partnership Limited Liability Partnership C Corporation S Corporation Limited Liability Company - LLCTaxed as a: Disregarded Entity Partnership Corporation

The person, firm, or corporation for which this form is completed meets the definition of "distributor" pursuant to

Section 135.775, RSMo. Yes No Yes No

The person, firm, or corporation for which this form is completed meets the definition of "retail dealer" pursuant to

Section 135.775, RSMo. Yes No Yes NoThe biodiesel blend reported on this form meets the definition of "Biodiesel blend" pursuant to Section 135.775.1, RSMo. Yes No Yes No

The gallons of biodiesel blend reported below were sold at a retail service station located in Missouri or directly to the final

user located in Missouri. Yes No Yes No

Enter the information below based on the "biodiesel blend" sold.

1. Gallons of biodiesel blend sold of 5% to 10% biodiesel fuel
2. Credit per gallon sold
3. Multiply Line 1 by Line 2 and enter here.....
4. Gallons of biodiesel blend sold in excess of 10%, but not more than 20% biodiesel blend
5. Credit per gallon sold
6. Multiply Line 4 by Line 5 and enter here.....
7. Total – Add Line 3 and Line 6, enter here and on Form MO-TC

	\$0.02
\$.00
	\$0.05
\$.00

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I hereby certify, to the Missouri Department of Revenue, that the distributor or retail dealer and biodiesel blend sold, as reported on this form, meets the qualifications set forth in [Section 135.775 RSMo](#). The applicant for this tax credit hereby affirms that the applicant employs no illegal aliens.

Authorized Representative Signature

Printed Name

Date (MM/DD/YYYY)

Pursuant to Section 105.1500, RSMo, the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at corporate@dor.mo.gov or by phone at 573-751-4541.

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

If yes, visit 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 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/.

Biodiesel Retailer and Distributor Tax Credit (General Information)

Missouri biodiesel retailers and distributors who meet the qualifications identified in [Section 135.775, RSMo](#), are allowed a tax credit against the retailer's or distributor's state income tax liability imposed by Chapter 143, RSMo, excluding withholding tax imposed by [Sections 143.191 to 143.265, RSMo](#). NOTE: The Biodiesel Retailer and Distributor Tax Credit is applicable to all tax years beginning on or after January 1, 2023. For any Missouri retailer or distributor with a tax year beginning prior to January 1, 2023, but ending during the 2023 calendar year, the retailer or distributor may claim a tax credit for the amount of biodiesel blend sold during the portion of such tax year that occurs during the 2023 calendar year.

- Example: A qualifying retailer's taxable year begins on October 1, 2022 and ends on September 30, 2023. For the tax year ending in calendar year 2023, the retailer that sells biodiesel blend at a retail service station in the state of Missouri is eligible for the credit for qualifying biodiesel blend sold from January 1, 2023 through September 30, 2023.

Eligibility Definitions

Distributor: A person, firm, or corporation doing business in this state that:

- produces, refines, blends, compounds, or manufactures motor fuel;
- imports motor fuel into the state; or
- is engaged in distribution of motor fuel.

Retail dealer: A person, firm, or corporation doing business in this state that owns or operates a retail service station in this state.

Retail service station: A location in this state from which biodiesel blend is sold to the general public and is dispensed directly into motor vehicle fuel tanks for consumption at retail.

Biodiesel blend: A blend of diesel fuel and biodiesel fuel of at least five percent and not more than twenty percent for on-road and off-road diesel-fueled vehicle use.

Biodiesel fuel: A renewable, biodegradable, mono alkyl ester combustible liquid fuel that is derived from agricultural and other plant oils or animal fats and that meets the most recent version of the ASTM International D6751 Standard Specification for Biodiesel Fuel Blend Stock. A fuel shall be deemed to be biodiesel fuel if the fuel consists of a pure B100 or B99 ratio. Biodiesel produced from palm oil is not biodiesel fuel for the purposes of this credit unless the palm oil is contained within waste oil and grease collected within the United States.

B99: A blend of ninety-nine percent biodiesel fuel that meets the most recent version of the ASTM International D6751 Standard Specification for Biodiesel Fuel Blend Stock with a minimum of one-tenth of one percent and maximum of one percent diesel fuel that meets the most recent version of the ASTM International D975 Standard Specification for Diesel Fuel.

Form 5879 Instructions

Physical Location Address:

Retailers: Enter the physical location of the retail service station where the qualifying sales occurred. If more than one location, attach a list of all qualifying retail service station locations.

Distributors: Enter the name and physical location of the final user to whom you directly sold the biodiesel blend. If more than one location or more than one final user, attach a list of the locations and final users.

Credit Calculation Instructions:

Line 1 – Enter the number of qualified gallons of biodiesel blend of at least 5%, but not more than 10% sold at a retail service station or by a distributor directly to the final user located in Missouri, during the tax year for which the credit is claimed. The retail dealer or distributor and the qualifying biodiesel blend sold must meet the definitions above to qualify for the credit.

Note: For any Missouri retail dealer or distributor with a tax year beginning prior to January 1, 2023, but ending during the 2023 calendar year, the retail dealer or distributor should only include biodiesel blend sold on or after January 1, 2023.

Line 2 – A qualified retail dealer or distributor is allowed a tax credit of \$0.02 (2 cents) per gallon of biodiesel blend.

Line 3 - Multiply Line 1 by Line 2 and enter on Line 3.

Line 4 - Enter the number of qualified gallons of biodiesel blend in excess of 10%, but not more than 20% sold at a retail service station or by a distributor directly to the final user located in Missouri, during the tax year for which the credit is claimed. The retail dealer or distributor and the qualifying biodiesel blend sold must meet the definitions above to qualify for the credit.

Note: For any Missouri retail dealer or distributor with a tax year beginning prior to January 1, 2023, but ending during the 2023 calendar year, the retail dealer or distributor should only include biodiesel blend sold on or after January 1, 2023.

Line 5 – A qualified retail dealer or distributor is allowed a tax credit of \$0.05 (5 cents) per gallon of biodiesel blend.

Line 6 - Multiply Line 4 by Line 5 and enter on Line 6.

Line 7 – Add the amount on Line 3 and Line 6. Enter the sum on Line 7 and on [Form MO-TC](#).

Authorized Representative Signature

If the authorized representative is not the taxpayer or an officer, member, or partner of the taxpayer already registered as such with DOR for the tax period for which the credit is claimed, a [Form 2827](#) should be filled out for the authorized representative to complete and sign this form on behalf of the taxpayer.

To Claim the Biodiesel Retailer and Distributor Tax Credit

A Missouri biodiesel retailer or distributor – through their authorized representative – will complete, sign, and submit Form 5879 with the filing of their [Form MO-1040](#), [Form MO-1120](#), or [Form MO-PTE](#). If the Missouri biodiesel retailer or distributor files a Form MO-1040 (other than a composite return), Form MO-1120, or Form MO-PTE, the Missouri biodiesel retailer or distributor should also report the credit on [Form MO-TC](#) so that the credit can first be applied against any individual income tax liability, corporate income tax liability, or pass-through entity tax liability.

If the biodiesel retailer or distributor files a [Form MO-1065](#) or [Form MO-1120S](#), but does not file a Form MO-PTE, Form 5879 and Form MO-TC should be filed with the Form MO-1065 or Form MO-1120S and will also constitute a claim for refund of the Missouri Biodiesel Retailer and Distributor Tax Credit. Claims filed with a Form MO-1065 or MO-1120S must be submitted with a paper filed return and mailed to the Missouri Department of Revenue, P.O. Box 27, Jefferson City, MO 65105, or email taxcredit@dor.mo.gov. Regarding pass-through entities, this credit must be claimed at the entity level and may not be assigned or passed through to a partner, shareholder, or member.

Taxpayers claiming this credit may be required to produce documentation supporting their claim upon service of the request.

The tax credit applicant must submit a signed and notarized affidavit of compliance relating to unauthorized aliens substantially similar to that made available here: ago.mo.gov/get-help/programs-services-from-a-z/unauthorized-alien-workers/.

Funding Limits and Due Date

The cumulative amount of Biodiesel Retailer and Distributor Tax Credits redeemed by all taxpayers in any fiscal year may not exceed \$16,000,000.

If claims for the Biodiesel Retailer and Distributor Tax Credit exceed \$16,000,000 in any fiscal year, the credit will be apportioned among all eligible retail dealers and distributors claiming the credit by April 15th. (When the due date falls on a Saturday, Sunday, or legal holiday, the claim will be considered timely if filed on the next business day.)

All claims will be held until after all claims received between the beginning of the applicable fiscal year (July 1) and April 15 have been processed to determine if the total amount claimed exceeds \$16,000,000. If claims exceed \$16,000,000 the Department will apportion credits in an equal ratio among all valid claims filed.

[Section 135.775, RSMo](#), does not provide provisions to waive interest and any applicable additions or penalties due to the apportionment of the Biodiesel Retailer and Distributor Tax Credit.

If your return would result in a balance due without applying the Biodiesel Retailer and Distributor Tax Credit, you may want to pay this amount by the return due date to avoid the accrual of interest and any applicable additions or penalties on the unpaid tax. Once the tax credit is apportioned for the fiscal year, the amount of such payment not owed to the Department or otherwise offset may be refunded to the taxpayer if it exceeds \$1.

If your return would result in a refund without consideration of the application of the Biodiesel Retailer and Distributor Tax Credit, the Department will issue a partial refund for the amount overpaid in excess of the tax credit. Once the tax credit is apportioned and allowed, any additional overpayments or refundable credits that are overpaid will be refunded to you in a separate check at a later date.

If the Biodiesel Retailer and Distributor Tax Credit is reduced because of apportionment, an amended return, Form 5879, and Form MO-TC may be filed on or after July 1 to be considered for the following fiscal year beginning July 1. Amended returns, Form 5879, and Form MO-TC may be filed until the full credit has been redeemed or the statute of limitations for refunds is exceeded. Generally, the statute of limitations for refunds is exceeded after three years from the due date of that year's return.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used. Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers. The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.) You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.