



MISSOURI DEPARTMENT OF  
**REVENUE**  
Ethanol Retailer and Distributor Tax Credit

Tax Year Beginning  
(MM/DD/YY)

Ending  
(MM/DD/YY)

Business Name\*

Missouri Tax Identification Number

Federal Employer Identification Number

Social Security Number (Sole Proprietor)

Charter Number

Mailing Address\*

City\*

State\*

Zip Code\*

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.)

City\*

State\*

Zip Code\*

Authorized Representative\*

Daytime Telephone Number\*

Email Address\*

\* This field is required.

Select Entity Type:

☐ Sole Proprietor ☐ Partnership ☐ Limited Partnership ☐ Limited Liability Partnership ☐ C Corporation ☐ S Corporation

☐ Limited Liability Company - LLC

Taxed as a: ☐ Disregarded Entity ☐ Partnership ☐ Corporation

Tax Credit Claimant Information

Qualifications

- The person, firm, or corporation for which this form is completed meets the definition of "distributor" pursuant to [Section 135.772, RSMo.](#) ☐ Yes ☐ No
- The person, firm, or corporation for which this form is completed meets the definition of "retail dealer" pursuant to Section 135.772, RSMo. ☐ Yes ☐ No
- The higher ethanol blend reported on this form meets the definition of "higher ethanol blend" pursuant to Section 135.772, RSMo. ☐ Yes ☐ No
- The gallons of higher ethanol blend reported below were sold at a retail service station located in Missouri or directly to the final user located in Missouri. ☐ Yes ☐ No

Credit Calculation

1. Gallons of qualified higher ethanol blend sold .....
2. Credit per gallon sold .....
3. Multiply Line 1 by Line 2 and enter here .....

\$0.05
\$ .00

Signature

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 higher ethanol blend sold, as reported on this form, meets the qualifications set forth in [Section 135.772 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](mailto: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/](http://dor.mo.gov/military/) to see the services and benefits we offer to all eligible military individuals.

A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

## **Ethanol Retailer and Distributor Tax Credit (General Information)**

Missouri ethanol retailers and distributors who meet the qualifications identified in [Section 135.772, 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. The Ethanol 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 higher ethanol 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 higher ethanol blend at a retail service station in the state of Missouri is eligible for the credit for qualifying higher ethanol 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 higher ethanol blend is sold to the general public and is dispensed directly into motor vehicle fuel tanks for consumption at retail.

**Higher ethanol blend:** A fuel capable of being dispensed directly into motor vehicle fuel tanks for consumption that is comprised of at least 15% but not more than 85% ethanol.

### **Form 5885 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 higher ethanol 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 higher ethanol blend, 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 higher ethanol 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 higher ethanol blend sold on or after January 1, 2023.

**Line 2** – A qualified Missouri retail dealer or distributor is allowed a tax credit of \$0.05 (5 cents) per gallon of higher ethanol blend sold by the retail dealer at a retail service station and dispensed through its metered pumps or sold by a distributor directly to the final user located in this state during the tax year for which the tax credit is claimed (see note on Line 1).

**Line 3** - Multiply Line 1 by Line 2 and enter on Line 3 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 Ethanol Retailer and Distributor Tax Credit**

To claim the Ethanol Retailer and Distributor Tax Credit, a Missouri ethanol retailer or distributor – through their authorized representative – will complete, sign, and submit Form 5885, along with Form MO-TC and file with their [Form MO-1040](#), [Form MO-1120](#), or [Form MO-PTE](#) and mail to the Missouri Department of Revenue, P.O. Box 27, Jefferson City, MO 65105 or email to [taxcredit@dor.mo.gov](mailto: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.

If the amount of the higher ethanol blend tax credit exceeds the tax liability, the difference cannot be refunded, but may be carried forward to the entity's 5 subsequent tax years. This credit cannot be transferred, sold, or assigned.

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/](https://ago.mo.gov/get-help/programs-services-from-a-z/unauthorized-alien-workers/).

### **Funding Limits and Due Date**

The cumulative amount of Ethanol Retailer and Distributor Tax Credits redeemed by all taxpayers in any fiscal year may not exceed \$5,000,000. If claims for the Ethanol Retailer and Distributor Tax Credit exceed \$5,000,000 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 \$5,000,000. If claims exceed \$5,000,000 the Department will apportion credits in an equal ratio among all valid claims filed.

**Section 135.772, RSMo**, does not provide provisions to waive interest and any applicable additions or penalties due to the apportionment of the Ethanol Retailer and Distributor Tax Credit.

If your return would result in a balance due without applying the Ethanol 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 Ethanol Retailer and Distributor 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 Ethanol Retailer and Distributor Tax Credit, the Department will issue a partial refund for the amount overpaid in excess of the Ethanol Retailer and Distributor Tax Credit. Once the Ethanol Retailer and Distributor 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 Ethanol Retailer and Distributor Tax Credit is reduced because of apportionment, an amended return, along with Form 5885 and Form MO-TC may be filed on or after July 1 to be considered for the following fiscal year.

### **Federal Privacy Notice**

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the income tax laws of the state of Missouri. 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 income tax return(s) and other document(s), to determine and collect the correct amount of income tax, to ensure you are complying with the income tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (see Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses include: (1) to provide information to the Missouri 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. If you, the taxpayer applying for this tax credit, are an individual, you are being asked to voluntarily provide your social security number on this tax form. Failure to provide your social security number may delay the Department's processing of this form, and may result in additional request(s) to you from the Department.