



MISSOURI DEPARTMENT OF
REVENUE
Supplier Delinquent Tax Collection

Document Locator Number

Page ____ of ____

Supplier's Name	Month and Year ____/____/____	License Number	Federal Employer Identification Number
Eligible Purchaser's Name		License Number	Federal Employer Identification Number

Complete a separate schedule for each product type.

Product Type	<input type="checkbox"/> 065 - Gasoline	<input type="checkbox"/> 124 - Gasohol	<input type="checkbox"/> 142 - Kerosene	<input type="checkbox"/> 228 - Dyed Diesel Fuel	<input type="checkbox"/> 290 - Bio-Diesel - Dyed B100
	<input type="checkbox"/> 123 - Alcohol	<input type="checkbox"/> 125 - Aviation Gasoline	<input type="checkbox"/> 072 - Dyed Kerosene	<input type="checkbox"/> 284 - Bio-Diesel - Undyed B100	<input type="checkbox"/> 122 - Blending Components (Identify) _____
	<input type="checkbox"/> 241 - Ethanol	<input type="checkbox"/> 130 - Jet Fuel	<input type="checkbox"/> 160 - Diesel Fuel	<input type="checkbox"/> 285 - Soy Oil	

Delinquent Tax	Document Number	Invoice Date (MM/DD/YYYY)	Invoiced Gallons	Tax Rate	Tax Amount	Penalty	Interest	Total Collected
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
	Total:				\$.00	\$.00	\$.00	\$.00

Delinquent Inspection Fee	Document Number	Invoice Date (MM/DD/YYYY)	Invoiced Gallons	Fee Rate	Fee Amount	Penalty	Interest	Total Collected
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
	Total:				\$.00	\$.00	\$.00	\$.00

Delinquent Transport Load Fee	Document Number	Invoice Date (MM/DD/YYYY)	Invoiced Gallons	Fee Rate	Fee Amount	Penalty	Interest	Total Collected
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
		___/___/___			\$.00	\$.00	\$.00	\$.00
	Total:				\$.00	\$.00	\$.00	\$.00

Delinquent Pool Bond	Document Number	Invoice Date (MM/DD/YYYY)	Invoiced Gallons	Bond Rate	Bond Amount	Penalty	Interest	Total Collected
		___/___/___			\$.00			\$.00
		___/___/___			\$.00			\$.00
		___/___/___			\$.00			\$.00
		___/___/___			\$.00			\$.00
	Total:				\$.00			\$.00

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ___/___/___

Mail to: Taxation Division
P.O. Box 300
Jefferson City, MO 65105-0300

E-mail: excise@dor.mo.gov
Visit dor.mo.gov/taxation/business/tax-types/motor-fuel/ for additional information.

Form 591 (Revised 10-2021)

Phone: (573) 751-2611
Fax: (573) 522-1720
TTY: (800) 735-2966



Ever served on active duty in the United States Armed Forces?
If yes, visit 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/.

This form is to be used when remitting delinquent tax that was previously reported as uncollectible and credit was issued by the Missouri Department of Revenue.

Complete this form and remit payment for any delinquent tax and fees collected from an eligible purchaser previously reported as uncollectible and credit has been received. Remit payment by the last day of the month in which the delinquent tax and fees was received from the eligible purchaser. Make check or money order payable to the Missouri Department of Revenue. Mail the report to Missouri Department of Revenue, Taxation Division, P.O. Box 300, Jefferson City, MO 65105-0300. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.

If you have questions or need assistance in completing this form, please call (573) 751-2611 or e-mail excise@dor.mo.gov. You may also access the Department's website at dor.mo.gov/forms/index.php?category=18 to obtain this form.

Complete each line on the top portion of the schedule. Provide all requested information for supplier and eligible purchaser. You must round to whole gallons and dollars.

Delinquent Tax Collected

1. Provide the document number, date, number of gallons and the tax rate.
2. Multiply the gallons times the tax rate.
Refer to the tax chart below for applicable tax rates and effective dates.
3. Calculate the penalty due by multiplying the tax due times 5 percent per month up to a maximum of 25 percent.
4. Calculate the interest due by multiplying the tax due times the annual interest rate. Divide this number by 365 (366 for leap years) and multiply the result by the number of days payment is late. The annual interest rate is subject to change each year. You may access the annual interest rate on our website at dor.mo.gov/taxation/statutory-interest-rates.html.
5. Enter the total for tax, penalty and interest collected.

Delinquent Inspection Fee

1. Provide the document number, date, number of gallons and the fee rate. The inspection fee is 0.035 cents per 50 gallons (.0007 per gallon).
2. Multiply the gallons times the fee rate.
3. Calculate the penalty due by multiplying the inspection fee due times 5 percent per month up to a maximum of 25 percent.
4. Calculate the interest due by multiplying the inspection fee due times the annual interest rate. Divide this number by 365 (366 for leap years) and multiply the result by the number of days payment is late. The annual interest rate is subject to change each year. You may access the annual interest rate on our website at dor.mo.gov/taxation/statutory-interest-rates.html.
5. Enter the total for inspection fee, penalty and interest collected.

Delinquent Transport Load Fee

1. Provide the document number, date, number of gallons and the fee rate. The transport load fee is \$28.00 per 8,000 gallons (.0035 per gallon).
2. Multiply the gallons times the fee rate.
3. Calculate the penalty due by multiplying the transport load fee due times 5 percent per month up to a maximum of 25 percent.
4. Calculate the interest due by multiplying the transport load fee due times the annual interest rate. Divide this number by 365 (366 for leap years) and multiply the result by the number of days payment is late. The annual interest rate is subject to change each year. You may access the annual interest rate on our website at dor.mo.gov/taxation/statutory-interest-rates.html.
5. Enter the total for transport load fee, penalty and interest collected.

Delinquent Pool Bond Collected

1. Provide the document number, date, number of gallons and the pool bond rate. Refer to the pool bond chart below for applicable rates and effective dates.
2. Multiply the gallons times the applicable rate.
3. Enter the total for pool bond.

Motor Fuel Tax Rate and Pool Bond Rate Table

	Through September 30, 2021	October 1, 2021 - June 30, 2022	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
Motor Fuel Tax Rates							
Motor Fuel*	\$0.17	\$0.195	\$0.22	\$0.245	\$0.27	\$0.27	\$0.295
CNG/LNG/Propane	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.17	\$0.17
Aviation Gasoline	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09
Pool Bond Rates							
Motor Fuel*	\$0.0024	\$0.0028	\$0.0031	\$0.0035	\$0.0038	\$0.0038	\$0.0042
CNG/LNG/Propane	\$0.0016	\$0.0016	\$0.0016	\$0.0016	\$0.0016	\$0.0024	\$0.0024
Aviation Gasoline	\$0.0013	\$0.0013	\$0.0013	\$0.0013	\$0.0013	\$0.0013	\$0.0013

* Motor Fuel includes gasoline, diesel fuel, kerosene, and blended fuel pursuant to Section 142.800 RSMo.