

With the passage of [Senate Bill 262](#), during the 2021 Legislative Session, the Missouri Department of Revenue made changes to some of the forms used when requesting a refund of taxes paid on Missouri motor fuel used for non-highway purposes. Following is an updated list of the forms used to file for this type of refund claim:

- [Form 4924](#), Non-Highway Use Motor Fuel Refund Application
 - This form is required to establish a motor fuel refund account with the Department.
 - The Department asks that this form be resubmitted every three years to ensure that contact information and equipment lists are kept up to date in the Departments records.
- [Form 4923](#), Non-Highway Use Motor Fuel Refund Claim
 - This form is required for all refund claims of Gasoline, Diesel, and Kerosene fuel types.
- [Form 4923S](#), Statement of Missouri Fuel Tax Paid for Non-Highway Use
 - A separate worksheet must be completed for each fuel type by usage and must accompany Form 4923.
 - Form 4923S-D
 - This form is used to list all purchases made under the \$0.245 tax rate (July 1, 2023, to June 30, 2024).
 - Form 4923S-E
 - This form is used to list all purchases made under the \$0.27 tax rate (July 1, 2024, to June 30, 2025).
 - Form 4923S-F (Available July 2025)
 - This form is used to list all purchases made under the \$0.295 tax rate (after July 1, 2025).
- [Form 4925](#), Marine Fuel Purchases by County
 - This form is used to report the number of gallons of gasoline purchased for marine use in each county and is required if submitting a refund request for marine use.
 - Form 4925D
 - This form is used to list all purchases made under the \$0.245 tax rate (July 1, 2023, to June 30, 2024).
 - Form 4925E
 - This form is used to list all purchases made under the \$0.27 tax rate (July 1, 2024, to June 30, 2025).
 - Form 4925F (Available July 2025)
 - This form is used to list all purchases made under the \$0.295 tax rate (after July 1, 2025).
- [Form 588](#), Auxiliary Equipment Deduction Schedule
 - This form is used to report the fuel purchased and used in auxiliary equipment.

- Actual percentages must be substantiated by hourly meter readings, tachograph, or other records of measurement approved by the Department.
 - Form 588C
 - This form is used to report Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG), and Propane fuel used in auxiliary equipment.
 - This form is used to list all purchases made under the \$0.11 tax rate (January 1, 2020, to December 31, 2024) and the \$0.17 tax rate (after January 1, 2025).
 - Form 588E
 - This form is used to list all purchases made under the \$0.245 tax rate (July 1, 2023, to June 30, 2024).
 - Form 588F
 - This form is used to list all purchases made under the \$0.27 tax rate (July 1, 2024, to June 30, 2025).
 - Form 588G (Available July 2025)
 - This form is used to list all purchases made under the \$0.295 tax rate (after July 1, 2025).
- [Form 5085](#), Bulk Deliveries of Agricultural Gasoline
 - This form is to report sales of 100 gallons or more of fuel to farmers for use in agricultural activities.
 - Form 5085D
 - This form is used to list all purchases made under the \$0.245 tax rate (July 1, 2023, to June 30, 2024).
 - Form 5085E
 - This form is used to list all purchases made under the \$0.27 tax rate (July 1, 2024, to June 30, 2025).
 - Form 5085F (Available July 2025)
 - This form is used to list all purchases made under the \$0.295 tax rate (after July 1, 2025).
- [Form 5631](#), Motor Fuel Refund Claim (CNG, LNG, Propane)
 - This form is used to request a refund of the motor fuel tax on Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG) and/or Propane fuel types.
- [Form 2827](#), Power of Attorney
 - This form is used to establish designated representatives who can request and provide information regarding the motor fuel account.

Additional Information

- All consumer refund claims must be filed within one year of the date of purchase or April 15 following the year of purchase, whichever is later. Distributor refund claims must be filed within three years of date of purchase.
- Form 4924 must be on file or submitted at the same time as Form 4923 or Form 5631.
- Fuel deducted for PTO and other off-road usage is subject to Missouri sales tax, therefore the refund due may be reduced by the amount of sales tax applicable to the fuel purchased.