

## SECTION 142.824 — (MOTOR FUEL TAX LAW) PROVIDES THE FOLLOWING REQUIREMENTS

To claim a refund, the ultimate consumer must file the claim within one year from 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 and price per gallon, Missouri fuel tax and sales tax, if applicable, as separate items. **FORM 4924, MOTOR FUEL TAX REFUND APPLICATION MUST BE ON FILE WITH OUR OFFICE BEFORE WE CAN PROCESS THIS CLAIM.**

### INSTRUCTIONS FOR COMPLETING FORM

**Group together all invoices by product type (gas, diesel, kerosene, etc). Attach calculator tapes of the total quantity and the total dollar amount paid for each product type. Claims received without attached original invoices, sales slips or pre-approved printouts will be returned.**

**CLAIMANT'S NAME AND ADDRESS:** Enter claimant's name, address, city, state, and zip code. If the check is to be mailed to a different address, please list the mailing address.

**FEDERAL IDENTIFICATION OR SOCIAL SECURITY NUMBER:** List your Federal Identification Number (FEIN) or Social Security Number.

**TELEPHONE NUMBER:** List telephone number and area code.

**FAX NUMBER:** List, if applicable.

**E-MAIL ADDRESS:** List, if applicable.

### ROUND ALL GALLONS TO NEAREST GALLON.

**LINE 1:** Enter total gallons of fuel used in farm equipment for agricultural purposes under Column A (gasoline) and/or Column B (clear diesel/kerosene).

**LINE 2:** Enter total gallons of fuel used in construction equipment under Column A (gasoline) and/or Column B (diesel).

**LINE 3:** Enter total gallons of fuel used in reefer units under Column B.

**LINE 4:** Enter total gallons of fuel used in watercraft under Column A (gasoline) and/or Column B (diesel). Attach a completed Form 4925, Schedule A.

**LINE 5:** Enter total gallons of fuel used in the operation of PTO equipment under Column B. Attach a completed Form 588A, Schedule C.

**LINE 6:** Enter total gallons of fuel used for **home** heating purposes under Column B.

**LINE 7:** Enter total gallons of fuel used for **business** heating purposes under Column B.

**LINE 8:** Enter total gallons of gasoline used in aircraft under Column A.

**LINE 9:** Enter total gallons of fuel used as an ingredient or component part of the finished product under Column B.

**LINE 10:** Retailers, enter the total gallons of kerosene sold through barricaded pumps under Column B.

**LINE 11:** Retailers, under Column B, enter the total number of gallons of kerosene sold in quantities of 21 gallons or less through non-barricaded pumps.

**LINE 12:** Retailers, enter the total number of gallons of fuel sold to the Federal Government under Columns A and/or B.

**LINE 13:** 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 14:** Add figures entered in each column and list total in appropriate box.

**LINE 15:** Enter total gallons of \$.09 aviation gasoline under Column A.

**LINE 16:** Enter total gasoline gallons (Line 14, Column A).

**LINE 17:** Enter total diesel gallons (Line 14, Column B).

**LINE 18:** Enter total gallons subject to a refund (Add Lines 16 and 17).

**LINE 19:** Enter total motor fuel tax paid on gallons used for off-road purposes (Line 18 times \$.17).

**LINE 20:** Enter total \$.09 aviation gasoline tax paid on gallons used for commercial agricultural purposes (Line 15 times \$.09).

**LINE 21:** Enter total amount of motor fuel tax refund claimed (Add Lines 19 and 20).

**LINES 22 THROUGH 24: For office use only. The Missouri Department of Revenue will calculate, if applicable.**

**REMEMBER TO SIGN AND DATE THE FORM.  
CLAIMS RECEIVED UNSIGNED WILL BE RETURNED.**