

This report and its supporting schedules must be fully completed and mailed to the Missouri Department of Revenue along with any tax and fees due on the second day of the succeeding month for the purchases made in the preceding calendar month unless such day falls on a weekend or state holiday in which case the report, tax, and fees would be due the next succeeding business day. A report is due whether or not there was any activity during the month. Access the due date schedule at <http://dor.mo.gov/business/fuel/>.

Original reports and schedules must contain all the required information. Computer generated reports and schedules, approved by the Department, must contain all the information required on the original reports and schedules.

Correcting Reports

Additional Report - adds or takes away any additional gallons from the original report. When filing an additional report, please report only those gallons in which you are changing.

Amended Report - filed when all or the majority of the information originally reported is incorrect. This type of report will replace all information that was first reported.

You Must Round To Whole Gallons and Whole Dollars

Before completing front page or report, complete all corresponding schedules and attached worksheet(s).

Taxable Gallons (Round to whole gallons)

1. Gross taxable gallons*. Enter the figure from Line 15W worksheet. Attach completed schedules 5A, 5B, 5F, 5G, and 11.
* The diesel gallon equivalent for liquefied natural gas (LNG) shall be as published by the National Institute of Standards and Technology in Handbooks 44 and 130. In the absence of such standard or agreement, the diesel gallon equivalent and method of sale for liquefied natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas.
2. Total adjustments. Enter the figure from Line 4W on worksheet and attach completed Schedule of Supplier Tax Paid Receipts (Form 573), Schedule 1 or Schedule of Supplier or Permissive Supplier Terminal Rack Removals (Form 2994), Schedule 10D.
3. Taxable gallons. The difference between Line minus (-) Line 2.
4. The motor fuel tax law allows a 3 percent deduction on the number of gallons of gasoline, alcohol, gasohol, and aviation fuel. There is a 2 percent deduction on the number of gallons of clear diesel, clear kerosene, and LNG. Compute Line 3 times (X) the corresponding percentage. If a monthly report is not filed on time or the tax is not paid by the due date, enter zero on Line 4.

5. Net taxable gallons (Line 3 minus (-) Line 4).

Tax Calculation

Tax Rates

Tax rate for gasoline, alcohol blended with gasoline, gasohol and other products blended with gasoline, clear diesel, clear kerosene, and other products blended with clear diesel or clear kerosene is \$0.17 per gallon. Aviation gasoline tax rate is \$0.09 per gallon. The tax rate for LNG is \$0.05 per gallons equivalent.

6. Tax due is based on the taxable gallons times (X) the corresponding tax rates. Line 5 times (X) the applicable rate.
7. Every supplier and permissive supplier who properly remits tax in accordance with Chapter 142 shall be allowed to retain one-tenth of one percent of the tax imposed (Line 6 times (X) 0.001).
8. Tax due by supplier (Line 6 minus (-) Line 7).
9. If you have a motor fuel tax credit from a previous report, you will receive a letter.
Enter the amount of your motor fuel tax credit and attach a copy of the authorization.
10. Total motor fuel tax due. (Line 8 minus Line 9.)

Inspection Fee

11. Total gallons subject to inspection fee. (Line 8W plus (+) Line 15W minus (-) Line 4A and 16W from worksheet).
12. Inspection fee rate \$0.025 per 50 gallons. The rate per gallon is 0.0005 (Line 11 times (X) .0005).
13. If you have an inspection fee credit from a previous report, you will receive a letter. Enter the amount of your inspection fee credit and attach a copy of the authorization.
14. Total inspection fee due (Line 12 minus Line 13).

Transport Load Fee

15. Total gallons subject to transport load fee (From Line 11).
16. Motor fuel gallons sold to railroad corporations and airline companies are not subject to the transport load fee (Total from attached Schedule 10).
17. Total gallons subject to transport load fee (Line 15 minus (-) Line 16).
18. Transport load fee (Line 17 divided by (÷) 8,000 gallons times (X) \$20.00).
19. If you have a transport load fee credit from a previous report, you will receive a letter. Enter the amount of your transport load fee credit and attach a copy of the authorization.
20. Total transport load fee due (Line 22 minus Line 23).

Taxes and Fees Due

21. Total motor fuel tax due (total from Line 10 Columns).
22. Total aviation gasoline tax due (Total from Line 10 Column at \$.09 rate).
23. Total inspection fee due (Total from Line 14).
24. Total transport load fee due (Total from Line 20).
25. Total taxes and fees due (Lines 21, 22, 23, and 24).

Penalty

26. If your report is not filed on a timely basis or taxes are not paid timely (as shown by the United States Postal Service postmark stamped upon the envelope), you are subject to a penalty of 5 percent per month up to a maximum of 25 percent of the total amount of tax (Line 26 times (X) penalty amount, 5 percent up to 25 percent).

Interest

27. Interest is due on any late payment (Line 25 times (X) the annual interest rate, multiplied by (X) the number of days late divided by 365 (366 for leap years)). The annual interest rate is subject to change each year. Access the annual interest rate at <http://dor.mo.gov/intrates.php>.
28. Total taxes, fees, penalty, and interest due (Lines 25, 26, and 27).

Pool Bond Payment

29. Pool Bond amount collected from distributors (Enter total figure from Schedule of Pool Bond Contributions - 5T (Form 4759)).
30. Total amount remitted. (Total Line 28 plus (+) Line 29).

Send your check or money order to the Missouri Department of Revenue. You may also charge the balance due to Mastercard, Discover, American Express, or Visa by calling toll-free (888) 929-0513 or you may pay online at <http://dor.mo.gov/tax/business/payonline.php>. A convenience fee will be charged to your account for processing. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically. Mail the report and schedules to: Missouri Department of Revenue, Taxation Division, P.O. Box 300, Jefferson City, Missouri 65105-0300.

You may also access the Department's website at <http://dor.mo.gov/forms/> to obtain this form.

Please ensure that you sign, indicate your title, and date the report. Motor Fuel Tax, Aviation Gasoline Tax, Inspection Fee, Transport Load Fee and Pool Bond are five separate accounts. Do not use a credit on one account to pay for another account.

Supplier Uncollectible Accounts

Enter total from Affidavit for Bad Debt Loss ([Form 8A](#)). To receive the credit, the supplier must notify the Department within 10 days following the earliest date the supplier was entitled to collect the tax from the eligible purchaser. Enter the uncollectible fuel tax under the appropriate column on Line 9. List uncollectible inspection fee on Line 13 and uncollectible transport load fee on Line 19.