MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P O BOX 800, JEFFERSON CITY, MISSOURI 65105-0800
(573) 751-7671 TDD (800) 735-2966

MOTOR FUEL REFUND APPLICATION

FORM **4924** (REV. 03-2010)

FOR DOR USE ONLY

Reset Form | Print Form

Keyed Date: _____

PLEASE PRINT OR TYPE — SEE INSTRUCTIONS ON BACK

CLAIMANT'S NAME	FEIN, SOCIAL SECURITY NUMBER OR DRIVER LICENSE NUMBER __ __ __ __ __ __ __ __ __ __ __ __ __ __ __
PHYSICAL ADDRESS	MAILING ADDRESS
CITY OR TOWN, STATE, ZIP CODE	CITY OR TOWN, STATE, ZIP CODE

COUNTY OF PHYSICAL ADDRESS	TELEPHONE NUMBER	FAX NUMBER
	(__ __ __) __ __ __ - __ __ __ __	(__ __ __) __ __ __ - __ __ __ __

LOCATION OF PHYSICAL ADDRESS (Check One)	E-MAIL ADDRESS
☐ **INSIDE** CITY LIMITS OR ☐ **OUTSIDE** CITY LIMITS	

Are you exempt from Missouri sales tax? ☐ Yes ☐ No (If yes, attach a copy of your sales/use tax exemption letter or complete the Form 149, Sales/Use Tax Exemption Certificate and submit it along with this form.)

Please check all applicable boxes. Please review instructions on back.

☐ **Agricultural Use**
List farm equipment: _____
Physical location of farm in Missouri: _____
County: _____
Number of acres owned or leased: _____ Number of acres in cultivation: _____
Custom work performed? ☐ Yes ☐ No Type of custom work: _____
☐ No Farm - Residential/Personal off-road use only (includes residential lawn mowers, ATV's, chain saws, weed eaters, etc.)

☐ **Commercial Use - (Includes lawn care services, golf courses and construction companies).**
List off-road equipment: _____

☐ **Reefer Use**
Indicate number of reefer units being used: _____

☐ **Marine Use**
List watercraft: _____

☐ **Power Take-Off (PTO) Use**
List type of vehicle operation: _____

☐ **Heating Use**
☐ Home heating % _____ ☐ Business heating % _____

☐ **Aviation Use**
☐ Commercial agricultural use ☐ Business use ☐ Recreational use

☐ **Ingredient or Component Part**
Describe use: _____

☐ **Retailer making bulk deliveries to farmers (Effective 1-1-06)**
☐ Must have Agricultural Gasoline Bulk Sale Exemption Certificate (Form 5084) on file.

☐ **Retailer Selling Kerosene**
☐ Barricaded pumps (attach copy of IRS certification)
☐ Non-barricaded pumps in quantities of 21 gallons or less

☐ **Motor Fuel Sold To or Purchased By Federal Government**
Retailers list the branch name and address of the government agency to whom sales will be made: _____
_____

☐ **Motor Fuel Sold To or Purchased By Public Mass Transportation Operator (Effective 8-28-07)**
Retailers list the name and address of the public mass transportation service to whom sales will be made: _____
_____

☐ **Other Usage -** Describe use and equipment: _____

BULK FUEL STORAGE CAPACITY (TANK SIZE):

Gasoline — Road use: _____ Gasoline — Off-road use: _____
Clear Diesel: _____ Dyed Diesel: _____
$.09 Aviation Gasoline: _____ Other — List product: _____
If no bulk storage, explain how fuel is received: _____

CLAIMANT'S SIGNATURE	PRINT NAME
TITLE, IF APPLICABLE	DATE __ __ /__ __ /__ __ __ __

This publication is available upon request in alternative accessible format(s).

INSTRUCTIONS FOR COMPLETING MOTOR FUEL REFUND APPLICATION

This motor fuel refund application must be completed to substantiate your refund claims. The information will be retained in our files. If the information changes, please submit a new application with the updated information. Please complete all information that applies to your situation.

CLAIMANT'S NAME AND PHYSICAL ADDRESS: Enter the claimant's name, physical address, city, state, and zip code. The physical address must be a street or rural route number. Do not enter a Post Office Box number. Please enter a mailing address if it is different than the physical address.

FEDERAL IDENTIFICATION, SOCIAL SECURITY NUMBER, OR DRIVER LICENSE NUMBER: List your Federal Identification Number (FEIN), Social Security Number, or Driver License Number.

COUNTY OF PHYSICAL ADDRESS: Enter the county of the claimant's physical address.

LOCATION OF PHYSICAL ADDRESS: Circle either **Inside** or **Outside** the city limits to indicate whether your physical address is located within the boundaries of a city.

TELEPHONE NUMBER/FAX NUMBER/E-MAIL ADDRESS: Enter the appropriate information in each box.

SALES TAX EXEMPTION: Check the appropriate box. If your company is exempt from Missouri state sales tax, attach a copy of your Sales/Use Tax Exemption Letter or complete the Form 149, Sales/Use Tax Exemption Certificate and submit it with this form.

AGRICULTURAL USE: List number and type of farm equipment (i.e., 4 tractors, 1 combine, etc.), the physical location and county where the farm is located, the number of acres owned or leased and the number of acres in cultivation. Indicate if you perform custom work and if so, describe the type of work. This category includes motor fuel used in residential/personal off-road equipment such as lawn mowers, ATV's, chain saws, weed eaters, etc.

COMMERCIAL USE: List the number and type of equipment (i.e., 3 bulldozers, 4 caterpillars, 5 lawnmowers, etc.). Include lawn care services, golf courses and construction equipment.

REEFER USE: List the number of reefer units that travel through or in Missouri.

MARINE USE: List the number and type of watercraft (i.e., 2 boats, 1 waverunner, etc.). You are required to complete and submit a Schedule A (Form 4925) with each refund claim.

PTO USE: List the type of vehicle operation. You are required to complete and submit a Schedule C with each refund claim.

HEATING USE: Check the box(es) that apply. Indicate the percentage of fuel used for each type of heating. Fuel used for heating a business is subject to applicable sales tax.

AVIATION USE: Check the box(es) that apply.

INGREDIENT OR COMPONENT PART: Describe the finished product and how the fuel is used as an ingredient or component part.

RETAILERS MAKING BULK DELIVERIES TO FARMERS: Bulk sales of one hundred gallons or more of gasoline delivered to farmers. Form 5084, Agricultural Gasoline Bulk Sale Exemption Certificate must be retained in your files.

RETAILERS SELLING KEROSENE: Check the box(es) that apply. If the kerosene is being sold through barricaded pumps, submit a copy of the IRS certification. If the kerosene is being sold through non-barricaded pumps in quantities of 21 gallons or less, you are required to submit the original invoices or sales slips with each claim.

MOTOR FUEL SOLD TO OR PURCHASED BY THE FEDERAL GOVERNMENT: Retailers list the branch name and address of the government agency to whom sales will be made.

MOTOR FUEL SOLD TO OR PURCHASED BY PUBLIC MASS TRANSPORTATION OPERATOR (Effective 8-28-07): Retailers list the name and address of the public mass transportation service to whom sales will be made. Form 5141, Public Mass Transportation Operator Exemption Certificate must be retained in your files.

OTHER USAGE: If you have other situations that are not covered above, describe in detail your operations, list equipment used and how the tax paid fuel is used for off-road purposes that may qualify for a refund. Attach an additional sheet if needed.

BULK STORAGE: Indicate the total storage capacity (tank size) for each product type. If you do not have bulk storage in Missouri, describe how fuel is received (i.e., fuel is placed directly into equipment from a tank wagon delivery truck, fuel is placed directly into equipment at service station, etc.)

CLAIMANT'S SIGNATURE: Application must be signed and dated. Print or type the name of the person signing the form. Provide title, if applicable.

If you have questions please contact the Missouri Department of Revenue, Taxation Division, P.O. Box 800, Jefferson City, Missouri 65105-0800 or call (573) 751-7671 (TDD (800) 735-2966) or e-mail this office at excise@dor.mo.gov. You may also access a copy of this form on the department web site: http://dor.mo.gov/tax/business/fuel/forms/.