



MISSOURI DEPARTMENT OF REVENUE  
 TAXATION BUREAU  
 P.O. BOX 800 (573) 751-7671  
 JEFFERSON CITY, MISSOURI 65105-0800  
**MOTOR FUEL REFUND CLAIM**

FORM  
**4923**  
 (REV. 2-2008)

**FOR DOR USE ONLY**

Document No: \_\_\_\_\_

Keyed Date: \_\_\_\_\_

**PLEASE PRINT OR TYPE — SEE INSTRUCTIONS ON BACK FOR COMPLETING CLAIM**

CLAIMANT'S NAME		FEIN, SOCIAL SECURITY NUMBER, OR DRIVER LICENSE NUMBER	
MAILING ADDRESS		CITY OR TOWN, STATE, ZIP CODE	
TELEPHONE NUMBER (____) _____ - _____	E-MAIL ADDRESS	FAX NUMBER (____) _____ - _____	
AVERAGE PRICE PER GALLON (GASOLINE) (see instructions)		AVERAGE PRICE PER GALLON (CLEAR DIESEL & KEROSENE) (see instructions)	

The refund claim must be filed within one year of the date of purchase or April 15 following the year of purchase, whichever is later. Form 4924 must be on file with our office before we can process this claim. Form 4924 can be submitted at the same time as Form 4923.

TOTAL GASOLINE GALLONS USED FOR OFF-ROAD PURPOSES	PURPOSES FOR WHICH OFF-ROAD FUEL IS USED AND TAX REFUND IS BEING CLAIMED	TOTAL CLEAR DIESEL AND KEROSENE GALLONS USED FOR OFF-ROAD PURPOSES
COLUMN A		COLUMN B
	1. Agricultural use, fuel used in farm equipment, lawn mower, etc. . . .	1.
	2. Commercial/construction use, fuel used in off-road equipment . . .	2.
	3. Reefer use . . . . .	3.
	4. Marine use (Complete Form 4925, Schedule A, and attach to claim form.) . . . . .	4.
	5. Power Take-Off (PTO) use, fuel used in auxiliary equipment (Complete Form 588A, Schedule C, and attach to claim form.) . . .	5.
	6. Home heating, fuel used for heating purposes . . . . .	6.
	7. Business heating, fuel used for heating purposes . . . . .	7.
	8. Motor fuel used in aircraft engines (\$.17) . . . . .	8.
	9. Ingredient or component part of a manufactured product . . . . .	9.
	10. Retailer making bulk deliveries to farmers (effective 1-1-06) . . . . .	10.
	11. Retailer selling kerosene through barricaded pumps . . . . .	11.
	12. Retailer selling kerosene through non-barricaded pumps in quantities of 21 gallons or less . . . . .	12.
	13. Motor Fuel sold to or purchased by Federal Government . . . . .	13.
	14. Motor Fuel sold to or purchased by public mass transportation operator (effective 8-28-07) . . . . .	14.
	15. Other claims not covered by the above options (explanation required, attach additional page if necessary): . . . . .	15.
TOTAL GALLONS LISTED IN COL. A, LINES 1-15		TOTAL GALLONS LISTED IN COL. B, LINES 1-15
	16.	16.
	17. \$.09 aviation fuel used for commercial agricultural purposes . . . . .	17.
	18. Gasoline gallons (Line 16, Column A) . . . . .	18.
	19. Clear diesel and kerosene gallons (Line 16, Column B) . . . . .	19.
	20. Total gallons (add Lines 18 and 19) . . . . .	20.
	21. Total tax paid on gasoline and clear diesel gallons used for off-road purposes (Line 20 multiplied by \$.17)	21. \$
	22. Total tax paid on \$.09 aviation fuel used for commercial agricultural purposes (Line 17, Column A multiplied by \$.09) . . . . .	22. \$
	23. Total amount of refund claimed (add Lines 21 and 22) . . . . .	23. \$
	24. Less applicable sales tax for gasoline . . . . .	24. \$
	25. Less applicable sales tax for clear diesel and kerosene . . . . .	25. \$
	26. Total \$.17 motor fuel refund approved (Line 23 less Line 24 and Line 25) . . . . .	26. \$
	27. Total \$.09 aviation fuel refund approved (from Line 22) . . . . .	27. \$

**FOR OFFICE USE ONLY**

I, the undersigned, upon my oath, state that I have prepared or reviewed this claim and take full responsibility for the information thereon, that I have made the purchases and used the motor fuel as shown above and paid the tax on the original invoices attached hereto, that the invoice dates or extensions have not been changed, and that no portion of such motor fuel listed on Line 23 has been or will be used on public roads of the state of Missouri, and that I am entitled to the refund amount claimed. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

CLAIMANT'S SIGNATURE	PRINT NAME	TITLE, IF APPLICABLE	DATE ____ / ____ / ____
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This form is available upon request in alternative accessible format(s).