

MISSOURI DEPARTMENT OF
REVENUE
Three-Day Import Payment Voucher

Document Locator Number (Department Use Only)

Company Name			License Number		
Address			Federal Identification Number		
City	State	Zip Code	Telephone Number (____) _____ - _____		

Import Information	Date Import Entered Missouri (MM/DD/YYYY) ____/____/____	Document Number
	Import Verification Number	Date Verification Number Assigned (MM/DD/YYYY) ____/____/____

Product Information	Please see the reverse side for detailed instructions. You must round to whole gallons and dollars.	
		Gallons
1. Gallons of gasoline		
2. Gallons of alcohol.....		
3. Gallons of gasohol		
4. Gallons of clear diesel fuel.....		
5. Gallons of clear kerosene		
6. Gallons of blending components		
7. Gallons of dyed diesel fuel		
8. Gallons of dyed kerosene		
9. Gallons of jet fuel		
10. Gallons of aviation gasoline		
11. Gallons of Liquefied Natural Gas (LNG)		


Tax and Fee Calculation		
12. Total motor fuel gallons subject to tax (Lines 1 through 5).....		
13. Total motor fuel tax due (Line 12 times the applicable tax rate)		
14. Total aviation gallons subject to tax (Line 10).....		
15. Total aviation tax due (Line 14 times the applicable tax rate).....		
16. Total LNG gallons subject to tax (Line 11)		
17. Total LNG tax due (Line 16 times the applicable tax rate)		
18. Gallons subject to agriculture inspection fee (Total lines 1 through 10).....		
19. Total agriculture inspection fee due (Line 18 times \$0.045 per 50 gallons)		
20. Gallons subject to transport load fee (Total from line 18).....		
21. Total transport load fee due (Line 20 times \$28.00 per 8,000 gallons)		

Total Taxes and Fees		
22. Total motor fuel tax due (Line 13).....		
23. Total aviation gasoline tax due (Line 15).....		
24. Total LNG tax due (Line 17)		
25. Total agriculture inspection fee due (Line 19).....		
26. Total transport load fees due (Line 21).....		
27. Total tax and fees due (Line 22 through 26).....		
28. Penalty (5% per month up to 25% of line 27)		
29. Interest for late payment (see interest information in instructions).....		
30. Total amount remitted (Lines 27 through 29)		

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Signature	Phone Number (____) _____ - _____
	Printed Name	Date (MM/DD/YYYY) ____/____/____

Mail to: Taxation Division
P.O. Box 300
Jefferson City, MO 65105-0300

Phone: (573) 751-2611
Fax: (573) 522-1720
TTY: (800) 735-2966



E-mail: excise@dor.mo.gov
Visit dor.mo.gov/taxation/business/tax-types/motor-fuel/ for additional information.

Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals.
A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

When is a payment voucher to be used?

Use a payment voucher only when there is no precollection agreement with the Supplier or Permissive Supplier to precollect the tax. Round to whole gallons and dollars.

When is the payment due?

The payment of taxes and fees will be due three days from the date the import diversion verification number is assigned or three days from the date the motor fuel entered Missouri. The earlier of the two dates determines the official due date of this payment. Date of payment is determined by the post office cancellation date.

To obtain an import verification number, contact the Department at the telephone number at the bottom of page one.

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

Complete each line on the top portion of this voucher. Be sure to include the dates requested. Round to whole gallons and dollars.

Listing Gallon Information: (Lines 1 through 11)

Provide the number of gallons for each product.

Calculating Tax: (Lines 13, 15, and 17)

Refer to the tax rate chart at the bottom of the form instructions for applicable tax rates and effective dates.

Line 13 — Multiply the total gallons of motor fuel (Line 12) by the applicable tax rate.

Line 15 — Multiply the total gallons of aviation gasoline (Line 14) by the applicable tax rate.

Line 17 — Multiply the total gallons of LNG (Line 16) by the applicable tax rate.

Calculating Inspection Fee: (Line 19)

Line 19 — Multiply the gallons subject to the inspection fee (Line 18) times \$0.045 cents per 50 gallons to arrive at the total inspection fee due. (Rate .0009 per gallon)

Calculating Transport Load Fee: (Line 21)

Line 21 — Divide the gallons subject to the transport load fee (Line 20) by 8,000 and multiply the result times \$32.00 to calculate the transport load fee due. (Rate .004 per gallon)

Penalty: (Line 28)

Line 28 — Calculate any penalty due by multiplying the tax and fees due (Line 27) times 5 percent per month up to 25 percent of the tax or fee due).

Interest: (Line 29)

Line 29 — Calculate any interest due by multiplying the tax and fees due (Line 27) times the annual interest rate. Divide this number by 365 (366 for leap years) and multiply the result by the number of days payment is late. The annual interest rate is subject to change each year.

You may access the annual interest rate on the Department's website at dor.mo.gov/taxation/statutory-interest-rates.html.

Total Amount Remitted: (Line 30)

Line 30 — Add Lines 27 through 30 for the total paid on voucher.

Motor Fuel Tax Rate Table

	Through September 30, 2021	October 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024	July 1, 2024 - December 31, 2024	January 1, 2025 - June 30, 2025	July 1, 2025
Motor Fuel Tax Rates							
Motor Fuel*	\$0.17	\$0.195	\$0.22	\$0.245	\$0.27	\$0.27	\$0.295
CNG/LNG/Propane	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11	\$0.17	\$0.17
Aviation Gasoline	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09

* Motor Fuel includes gasoline, diesel fuel, kerosene, and blended fuel pursuant to Section 142.800 RSMo.