



MISSOURI DEPARTMENT OF
REVENUE
Highway Use Motor Fuel Refund
Claim for Rate Increases



For Motor Fuel Tax Paid July 1, 2023
through June 30, 2024
Claim must be postmarked July 1, 2024
through September 30, 2024

DOR Only	DLN
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Claimant	Business Name			FEIN		
	First Name	MI	Last Name	Social Security Number		
	Spouse's First Name	MI	Spouse's Last Name	Spouse's Social Security Number		
	Mailing Address		City	State	ZIP Code	
	Email Address		Phone Number	Fax Number		

Use this form to file a refund claim for the Missouri motor fuel tax increase paid beginning July 1, 2023, through June 30, 2024, for motor fuel used for on road purposes. Refund claims must be postmarked on or after July 1, but no later than September 30 following the fiscal year for which the refund is claimed. Refund claims for Missouri motor fuel tax paid on fuel purchased for non-highway use must continue to be filed using **Non-Highway Use Motor Fuel Refund Claim (Form 4923)**.

Vehicle and Fuel Information	Vehicle Identification Number (VIN) Provide VIN for each Vehicle on Supporting Worksheet(s)	Select Box if Vehicle Does Not Exceed 26,000 Pounds	Total Gasoline Gallons (Enter the Rounded Total for Each Vehicle from Worksheet(s))	Total Diesel Gallons (Enter the Rounded Total for Each Vehicle from Worksheet(s))	Missouri Motor Fuel Tax Increase Paid (Gallons x \$0.075)	
	1.		<input type="checkbox"/>			\$
	2.		<input type="checkbox"/>			\$
	3.		<input type="checkbox"/>			\$
	4.		<input type="checkbox"/>			\$
	5.		<input type="checkbox"/>			\$
	6.		<input type="checkbox"/>			\$
	7.		<input type="checkbox"/>			\$
	8.		<input type="checkbox"/>			\$
	9.		<input type="checkbox"/>			\$
	10.		<input type="checkbox"/>			\$
11.	Total (Add Lines 1-10. If you have more than 10 vehicles for which you are filing a claim, see instructions.)				\$	
12.	Refund Claimed (Enter the amount from Line 11)				\$	

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below.

a. Checking b. Routing Number c. Account Number

Savings

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I 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 and that I am entitled to the refund amount claimed.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____/____/____

DOR Only	PM Date
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Mail to: Taxation Division
PO Box 800
Jefferson City, MO 65105-0800

Email: motorfuelrefunds@dor.mo.gov

Form 4923-H (Revised 11-2023)

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/.

Phone: (573) 751-7671
Fax: (573) 522-1720





Worksheet of Missouri Motor Fuel Tax Paid by Vehicle



Claim must be postmarked July 1, 2024 through September 30, 2024 and must accompany Form 4923-H - Highway Use Motor Fuel Refund Claim for Rate Increases. A separate worksheet must be submitted for each vehicle.

Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	<input type="checkbox"/> Gasoline	Vehicle Identification Number (VIN) 	Year	Make/Model /
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
Total						



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Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	<input type="checkbox"/> Gasoline	Vehicle Identification Number (VIN)	Year	Make/Model /
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
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Type of Fuel (Choose only one)	<input type="checkbox"/> Gasoline <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	Vehicle Identification Number (VIN)	Year	Make/Model
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
Total						



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Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	<input type="checkbox"/> Gasoline	Vehicle Identification Number (VIN)	Year	Make/Model
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
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Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	<input type="checkbox"/> Gasoline	Vehicle Identification Number (VIN) _____	Year _____	Make/Model _____
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
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Claim must be postmarked July 1, 2024 through September 30, 2024 and must accompany Form 4923-H - Highway Use Motor Fuel Refund Claim for Rate Increases. A separate worksheet must be submitted for each vehicle.

Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	<input type="checkbox"/> Gasoline	Vehicle Identification Number (VIN)	Year	Make/Model
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
Total						



Worksheet of Missouri Motor Fuel Tax Paid by Vehicle



Claim must be postmarked July 1, 2024 through September 30, 2024 and must accompany Form 4923-H - Highway Use Motor Fuel Refund Claim for Rate Increases. A separate worksheet must be submitted for each vehicle.

Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	<input type="checkbox"/> Gasoline	Vehicle Identification Number (VIN)	Year	Make/Model
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
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Total



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Claim must be postmarked July 1, 2024 through September 30, 2024 and must accompany Form 4923-H - Highway Use Motor Fuel Refund Claim for Rate Increases. A separate worksheet must be submitted for each vehicle.

Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel	<input type="checkbox"/> Gasoline <input type="checkbox"/> Dyed Diesel (see instructions)	Vehicle Identification Number (VIN)	Year	Make/Model
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
Total						



Worksheet of Missouri Motor Fuel Tax Paid by Vehicle



Claim must be postmarked July 1, 2024 through September 30, 2024 and must accompany Form 4923-H - Highway Use Motor Fuel Refund Claim for Rate Increases. A separate worksheet must be submitted for each vehicle.

Type of Fuel (Choose only one) <input type="checkbox"/> Clear Diesel <input type="checkbox"/> Dyed Diesel (see instructions)	<input type="checkbox"/> Gasoline	Vehicle Identification Number (VIN)	Year	Make/Model
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Date Motor Fuel Purchased (MM/DD/YYYY)	Seller Name	Seller Address (Street Address)	City	State	ZIP Code	Exact Gallons Purchased (Carried to 3 decimal places.)
Total						

Section 142.822 — (Motor Fuel Tax Law)

To claim a refund for the increased portion of the motor fuel tax paid on fuel used for on road purposes, the taxpayer must file a refund claim. Refund claims must be postmarked on or after July 1, but no later than September 30 following the fiscal year for which the refund is claimed. The Worksheet of Missouri Motor Fuel Tax Paid by Vehicle must accompany Form 4923-H. You must provide a separate worksheet detailing the fuel purchased for each vehicle by vehicle identification number (VIN). Motor fuel purchased for and consumed by a motor vehicle with a gross weight of 26,000 pounds or less is eligible.

Form Instructions

Lines 1 – 10:

- Vehicle Identification Number (VIN) - Enter the VIN for each vehicle to be claimed for refund.
- Select box if Vehicle Does Not Exceed 26,000 Pounds - Check the box to verify the vehicle claimed for refund has a gross weight of 26,000 pounds or less. This information can be found on the driver's side door jam information plate.
- Total Gasoline Gallons - Enter the total gasoline gallons from all Worksheet of Missouri Motor Fuel Tax Paid by Vehicle forms completed for each VIN. A vehicle cannot have both gasoline gallons and diesel gallons.
- Total Diesel Gallons - Enter the total clear and/or dyed diesel gallons from all Worksheet of Missouri Motor Fuel Tax Paid by Vehicle forms completed for each VIN. A vehicle cannot have both gasoline gallons and diesel gallons.
- Missouri Motor Fuel Tax Increase Paid - Enter the amount of gallons purchased times (x) the increased portion of the motor fuel tax rate.

Line 11: Total - Add Lines 1 through 10 for each column. If you have more than 10 vehicles for which you are filing a claim, electronic filing through the Department's portal is encouraged to reduce processing time. If you choose to file the claim via paper, complete an additional Form 4923H and attach the supporting documentation to that form.

Line 12: Refund Claimed - Enter the amount from Line 11.

Worksheet Instructions

- A separate worksheet will need to be submitted for each vehicle claimed. If more than one worksheet is needed for each vehicle, enter the total from all worksheets on Page 1 for the applicable VIN.
- Type of Fuel - Select only one type per vehicle. If submitting a claim for tax paid on dyed diesel, the claimant must be a state, city, county, or local government or school district.
- Date Motor Fuel Purchased - Enter the date the fuel was purchased. Fuel must be purchased between July 1 and June 30 for the reporting period.
- Seller Name - Enter the name of the gas station or company the fuel was purchased from.
- Seller Address - Enter the full address of the seller. This includes the street address, city, state and zip code.
- Gallons Purchased - Enter the exact gallons purchased, including three (3) decimals to the right, as listed on each invoice or receipt.

Remember to sign and date the form.

Claims received unsigned will be returned.

Claims postmarked before July 1 or after September 30 will be denied.

If you have questions or need assistance in completing this form, please call this office at (573) 751-7671, (TTY) (800) 735-2966 or email this office at: motorfuelrefunds@dor.mo.gov. You may also access a copy of this form on the Department's website: dor.mo.gov/forms.