



Must be submitted with initial non-highway motor fuel refund claim
([Form 4923](#) and applicable [Form 4923S](#)).

Claimant Information	Business Name or First Name	MI	Last Name	<input type="checkbox"/> FEIN	<input type="checkbox"/> Social Security Number	
	Spouse's First Name	MI	Last Name	Spouse's Social Security Number		
	Physical Address			Mailing Address		
	City or Town	State	ZIP Code	City or Town	State	ZIP Code
	County of Physical Address	Location of Physical Address (Select One) <input type="checkbox"/> Inside City Limits <input type="checkbox"/> Outside City Limits		E-mail Address		
	Telephone Number (____) _____ - _____	Alternate Telephone Number (____) _____ - _____		Fax Number (____) _____ - _____		

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

Select all applicable boxes. Review the instructions on back for assistance.

Agricultural Use - Provide use type: Farm Use Non Farm Use
Non Farm Use includes residential or personal off-road use only (includes residential lawn mowers, ATVs, chain saws, weed eaters, etc.)
List equipment for which refund is being claimed: _____
Physical location of land in Missouri: _____
County: _____ Number of acres owned or leased: _____ Number of acres in cultivation: _____
Custom work performed? Yes No If yes, type of custom work: _____

Aviation Use - Provide use type: Commercial agricultural use Business use Recreational use

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

Heating Use
 Home heating % _____ Business heating % _____

Ingredient or Component Part - Describe use: _____

Marine Use - List watercraft: _____

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: _____

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

Reefer Use - Indicate number of reefer units being used: _____

Retailer making bulk deliveries to farmers
 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

Other Usage - Describe use and equipment: _____

Bulk Storage (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: _____	

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.	
	Claimant's Signature	Typed or Printed Name
	Title, if applicable	Date (MM/DD/YYYY) ____/____/____



Instructions for Completing Non-Highway Motor Fuel Refund Claim

This Non-Highway Use Motor Fuel Refund Application (Form 4924) must be completed to substantiate your refund claim(s). The information will be retained in the Missouri Department of Revenue's files. If the information changes, please submit a new application with the updated information. Please complete all information that applies to your situation.

Name and Physical Address: 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 Employer Identification Number(FEIN) or Social Security Number.

County of Physical Address: Enter the county of the claimant's physical address.

Location of Physical Address: Select either inside or outside the city limits to indicate whether your physical address is located within the boundaries of a city.

Sales Tax Exemption: Select the appropriate box. If your company is exempt from Missouri state sales tax, attach a copy of your sales or use tax exemption letter or complete the Sales or Use Tax Exemption Certificate ([Form 149](#)) and submit it with this form.

Agricultural Use: This category includes motor fuel used in residential or personal off-road equipment such as lawn mowers, ATV's, chain saws, weed eaters, etc. as well as equipment used on farms. 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.

Aviation Use: Select the box(es) that apply.

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.

Heating Use: Select the box(es) that apply. Indicate the percentage of fuel used for each type of heating. Ingredient or Component Part: Describe the finished product and how the fuel is used as an ingredient or component part.

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 - Marine Fuel Purchases by County ([Form 4925C](#) should be completed for motor fuel purchased on July 1, 2022 and on or before June 30, 2023 with each refund claim. [Form 4925D](#) should be completed for motor fuel purchased on July 1, 2023 and on or before June 30, 2024; and [Form 4925E](#) should be completed for motor fuel purchased on July 1, 2024 and on or before June 30, 2025 with each refund 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. A Public Mass Transportation Operator Exemption Certificate ([Form 5141](#)) must be retained in your files.

Power Take-Off Use: List the type of vehicle operation. You are required to complete and submit a Schedule C - Auxiliary Equipment Deduction Schedule ([Form 588C](#) should be completed for motor fuel purchased on July 1, 2022 and on or before June 30, 2023; [Form 588D](#) should be completed for motor fuel purchased on July 1, 2023 and on or before June 30, 2024; and [Form 588E](#) should be completed for motor fuel purchased on July 1, 2024 and on or before June 30, 2025 with each refund claim.)

Reefer Use: List the number of reefer units that travel through or in Missouri.

Retailers Making Bulk Deliveries to Farmers: Bulk sales of one hundred gallons or more of gasoline delivered to farmers. An Agricultural Gasoline Bulk Sale Exemption Certificate ([Form 5084](#)) must be retained in your files.

Retailers Selling Kerosene: Select 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 for a period of three years for Department review the claim.

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.)

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/.