



Missouri Department of Revenue  
**Application for Tire or Lead-Acid  
 Battery Refund or Credit**

Department Use Only  
 (MM/DD/YY)

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Missouri Tax I.D.  
 Number

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Claim Number	Certified Number
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<b>Claimant</b>	Before the Department can process your claim you must provide: <input type="checkbox"/> Include amended returns for each period in which the tax was originally reported. <input type="checkbox"/> Provide an exemption certificate or exemption letter for each exempt sale.			
	Please select the action to be taken: <input type="checkbox"/> Credit <input type="checkbox"/> Refund			
	Taxpayer or Business Name		Missouri Tax Identification Number	
	Name on Refund Check, If Different Than Taxpayer or Business		Phone Number	
	Mailing Address		City	State    ZIP Code
	Do you want the Department of Revenue to send copies of any correspondence relating to this refund and the final refund approval or denial to your power of attorney or agent? <input type="checkbox"/> Yes <input type="checkbox"/> No    (Include a copy of the Power of Attorney Form with the refund application.)			
	Amount Overpaid		File Periods	
	Reason for Overpayment			

<b>Signature</b>	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.		
	Signature of Taxpayer or Agent	Print Name and Indicate if Taxpayer or Agent	Date (MM/DD/YYYY) ____/____/____

<b>Department Use Only - Analysis of Approval or Denial</b>	1.		
	2.		
	3.		
	4.		
	You have the right to appeal any amount denied. See Frequently Asked Questions on the reverse side of this form for appeal procedures.		Interest Refund or Credit Total
	Explanation		
Initiated		Date (MM/DD/YYYY) ____/____/____	
Authorized Signature			

Form 5108 (Revised 09-2018)

**Mail to:** Taxation Division  
 P.O. Box 3350  
 Jefferson City, MO 65105-3350

**Phone:** (573) 526-9938  
**TTY:** (800) 735-2966  
**E-mail:** [tirebatteryfee@dor.mo.gov](mailto:tirebatteryfee@dor.mo.gov)



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Action to be Taken: Indicate whether you are requesting a refund or a credit by selecting the appropriate box.

Taxpayer Business Name: Enter the name of the business requesting the refund or credit. This should be the business legally obligated to remit the tax to the Missouri Department of Revenue.

Name on Refund Check: This space is to be used if a refund is requested and the check is to be issued in a name other than the taxpayer or business.

Missouri Tax Identification Number: Enter your Missouri Tax Identification Number.

Phone Number: Phone number of the taxpayer or the taxpayer's agent, including area code.

Mailing Address: Enter the mailing address where the approved credit or the refund check should be mailed.

Power of Attorney: If you want the Missouri Department of Revenue to send copies of any correspondence relating to this refund or credit claim to your power of attorney or agent, select the appropriate box. We will also send your power of attorney a copy of the final approval or denial of the refund or credit request.

Amount Overpaid: This is the amount of tax that you have determined to be overpaid.

Period(s): Indicate the tax periods involved in your tire or lead-acid battery refund or credit request.

Reason for Overpayment: You must state the specific grounds upon which your claim for refund or credit is based. All claims must contain supporting documentation for the overpayment. Supporting documents include: invoices, valid exemption certificates, worksheets, and any other documentation required to validate the claim. You must submit amended returns for each period of your request.

The application must be signed by an owner, officer, partner or designated agent. If an agent signs the application, a power of attorney must be submitted with the refund request.

Department Use Only: Please do not enter any information in this area.

Mailing: Mail the completed form to: Missouri Department of Revenue, Taxation Division, PO Box 3350, Jefferson City, Missouri 65105-3350.

If you have questions while completing this form, call (573) 751-9938. Persons with speech or hearing impairments may use TTY (800) 735-2966.

Any portion of the "interest" amount not returned to your customer(s) must be reported as interest income on your federal income tax return. This is the only notification you will receive concerning interest income.

Amended Returns: There is not a specific amended return. To create an amended return, you can use a blank tire or lead-acid battery fee return. You must indicate the correct original filing period on the return and write "amended" at the top of it.

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1. How do I apply for a refund or credit of tire or lead-acid battery fee?

Complete Form 5108, Application for Tire or Lead-Acid Battery Fee Refund or Credit and submit amended returns for the periods in which the sales were originally reported along with supporting documentation.

2. I am filing a refund or credit claim that involves more than one filing period. Do I need to file a separate Form 5108 claim for each period?

No. Submit one Form 5108 for the entire claim. Make certain you indicate the periods for which the claim is being submitted. However, you must submit amended returns for each period of your request.

3. Does the state pay interest on overpayments?

Interest is included in a refund of overpayments only if the overpayment is not refunded within 120 days from the latest of:

- the last day prescribed for filing a return or refund claim, without regard to any extension of time granted;
- the date the return, payment or claim is filed; or
- the date the taxpayer files for a credit or refund and provides accurate and complete documentation to support the claim.

There are no statutory provisions for interest on a credit.

4. What is the oldest period for which I may request a refund or credit?

You may file a refund claim within three years of the date of overpayment. The date of overpayment is the due date of the original return or the date paid, whichever is later.

5. What is my recourse if a refund or credit claim has been denied?

A denial of refund or credit is the final decision of the Director of Revenue. A taxpayer may appeal any decision to the Administrative Hearing Commission. Appeals must be submitted in writing to the Administrative Hearing Commission, 301 West High Street, Harry S Truman State Office Building, PO Box 1557, Jefferson City, Missouri 65102 within 60 days after the date the decision is mailed or the date it is received, whichever date is earlier. If your appeal is sent by registered or certified mail, the appeal will be deemed filed on the date it is mailed. If the appeal is sent by any method other than registered mail, it will be deemed filed on the date it is received by the Administrative Hearing Commission.

