



Distributor's Monthly Tax Report

Document Locator Number

Company Name, Street Address, City, State, ZIP Code, Telephone Number, Month and Year, Amended Report, Additional Report, Federal Identification Number, Missouri Tax Identification Number

Table with 9 rows and 9 columns: Gasoline, 100% Ethyl Alcohol, Gasohol, CNG/Propane, Aviation Gasoline, Clear Diesel & Clear Kerosene, LNG, Dyed Diesel & Kerosene. Rows include gallons of blend stock, fuel received, tax exempt product, dyed fuel sold, gallons subject to tax, fuel exported, and net gallons subject to tax.

Table with 3 rows and 10 columns for tax calculation. Rows include Tax Due, Credit authorization, and Total motor fuel tax.

Table with 5 rows and 2 columns for inspection fee. Rows include gallons subject to inspection fee, gallons of fuel exported fees paid, gallons subject to inspection fee, inspection fee due, and credit authorization.

Table with 5 rows and 2 columns for transport load fee. Rows include gallons subject to transport load fee, deduct gallons sold to railroad corporations, total gallons subject to transport load fee, transport load fee, and credit authorization.

Table with 10 rows and 2 columns for total taxes, fees, and pool bond due. Rows include total fuel tax due, total aviation gasoline tax due, total inspection fee due, total transport load fee due, total taxes and fees due, penalty, interest, total taxes, fees, penalty and interest due, pool bond amount due, and total amount remitted.

If you have a credit on Line 34 select one of the boxes: Credit to next report, Refund

Signature section: 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. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. Print Name, Signature, Title, Date

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/.

Worksheet of Motor Fuel Gallons

Receipts (Invoiced Gallons)	From Schedule	Gasoline	100% Ethyl Alcohol	Gasohol	CNG/ Propane	Aviation Gasoline	Clear Diesel & Clear Kerosene	Jet Fuel	LNG	Dyed Diesel & Kerosene
1. Gallons received in Missouri tax and fees paid	1									
2. Gallons received for export, destination state tax paid	1B									
3. Gallons received tax and fee paid with an import payment voucher.....	1C									
4. Gallons imported from another state, Missouri tax and fees paid	1E									
5. Gallons received tax and fees unpaid (provide explanation on Schedule 2A) (Example: tank wagon imports)	2A									
5a. Gallons received of tax exempt product (Example: alcohol, bio-diesel – undyed B100)	2A									
6. Gallons of blend stock received tax and fees unpaid (List type of blend stock) _____ (Enter gallons under the appropriate product column)	2B									
7. Gallons of clear kerosene received fees paid (For sale through barricaded pumps).....	2G									
8. Gallons received tax exempt fuel for sale to U.S. government (Attach copy of Form 4776)										
9. Total Receipts.....										

Disbursements

10. Gallons sold or used by distributor										
11. Gallons of dyed fuel sold for taxable purposes	5									
12. Gallons of other authorized tax exempt sales (alcohol, bio-diesel – undyed B100)	10G									
13. Gallons exported (Destination state tax paid to supplier)	7A									
14. Gallons exported (Missouri tax and fees paid)	7B									
15. Gallons of clear kerosene delivered to filling stations (Barricaded pumps only)	10J									
16. Total Disbursements.....										

Tax Exempt Product

17. Gallons of tax exempt product blended during reporting period tax and fees unpaid	5W									
17A. Gallons of tax exempt product blended during reporting period fees unpaid	10A									

Fee Exempt Product

18. Gallons of fee exempt product	10U									
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This report and its supporting schedules must be fully completed and mailed to the Missouri Department of Revenue along with any tax and fees due on the last day of each month for the purchases made in the preceding calendar month unless such day falls on a weekend or state holiday in which case the report, tax, and fees would be due the next succeeding business day. A report is due whether or not there was any activity during the month. Visit dor.mo.gov/taxation/business/tax-types/motor-fuel/ to access the due date schedule.

Original reports and schedules must contain all the required information. Computer generated reports and schedules, approved by the Department, must contain all the information required on the original reports and schedules.

Correcting Reports

Additional Report - adds or takes away any additional gallons from the original report. When filing an additional report, please report only those gallons in which you are changing.

Amended Report - filed when all or the majority of the information originally reported is incorrect. This type of report will replace all information that was first reported.

You Must Round To Whole Gallons And Dollars

(Example: Round down if less than .50 and round up if .50 to .99)

Taxable Gallons (Round to whole gallons)

1. Gallons of blend stock received tax and fees unpaid (From worksheet, Line 6).
2. Gallons of fuel received in Missouri tax and fees unpaid. Attach an explanation with Schedule 2A (From worksheet, Line 5). Tank wagon operators report fuel imported into Missouri on this line.
3. Gallons of tax exempt product blended (For taxable use) (From worksheet, Line 17).
4. Gallons of dyed fuel sold for taxable purposes (From worksheet, Line 11).
5. Gallons subject to tax and fees (Total of Lines 1, 2, 3, and 4).
6. Gallons of fuel exported (Missouri tax and fees paid) (From worksheet, Line 14).
7. Calculate allowance. Line 6 times (X) the appropriate percentage. (Applies only when supplier passed allowance to eligible purchaser of Missouri tax paid fuel.)
8. Net gallons exported of Missouri tax paid fuel. (Line 6 minus (-) Line 7).
9. Net gallons subject to tax and fees (Line 5 minus (-) Line 8).

Tax Calculation (Round to whole dollars)

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

10. Tax due is based on the taxable gallons times (X) the appropriate tax rates (Line 9 times (X) the applicable tax rate).
11. If you have a motor fuel tax credit from a previous report, you will receive a letter. Enter the amount of your motor fuel tax credit and attach a copy of the authorization.
12. Total motor fuel tax due (Line 10 minus Line 11).

Inspection Fee (Round to whole dollars)

13. Total gallons subject to inspection fee (From worksheet, Lines 5, 6, 17, and 17A minus Line 18).
14. Gallons of fuel exported fees paid (From worksheet, Line 14).
15. Gallons subject to inspection fee (Line 13 minus (-) Line 14).
16. Inspection fee due (Line 15 times (X) .0009).
17. If you have an inspection fee credit from a previous report, you will receive a letter. Enter the amount of your inspection fee credit and attach a copy of the authorization.
18. Total inspection fee due (Line 16 minus Line 17).

Transport Load Fee (Round to whole dollars)

19. Total gallons of fuel subject to transport load fee (Line 15 above).
20. Motor fuel gallons sold to railroad corporations, airline companies or used as bunker fuel in vessels are not subject to the transport load fee (Total

from attached Schedule 10K, 10R, or 10Y).

21. Total gallons subject to transport load fee (Line 19 minus (-) Line 20).
22. Transport load fee (Line 21 divided by 8,000 gals. x \$32.00) (0.004 per gallon).
23. If you have a transport load fee credit from a previous report, you will receive a letter. Enter the amount of your transport load fee credit and attach a copy of the authorization.
24. Total transport load fee due (Line 22 minus Line 23).

Penalty (Round to whole dollars)

25. Total motor fuel tax due (Line 12, all columns except aviation and gasoline).
26. Total aviation gasoline tax due (Total from Line 12).
27. Total inspection fee due (Total from Line 18).
28. Total transport load fee due (Total from Line 24).
29. Total taxes and fees due (Lines 25, 26, 27, and 28).
30. If your report is not filed on a timely basis or taxes are not paid timely (filed and received by the United States Post Office cancellation stamped upon the envelope), you are subject to a penalty of five percent per month up to 25 percent of the total amount of tax (Line 29 times (X) penalty amount, 5 percent up to 25 percent).

Interest (Round to whole dollars)

31. Interest is due on any late payment (Line 29 times (X) the annual interest rate, multiplied by (X) the number of days late divided by 365 (366 for leap years)). The annual interest rate is subject to change each year. Visit the Department's website at dor.mo.gov/taxation/statutory-interest-rates.html to access the annual interest rate.
32. Total taxes, fees, penalty, and interest due (Lines 29, 30, and 31).

Pool Bond Payment - Participants Only (Round to whole dollars)

33. Pool bond amount due. From Form 4759, Schedule 5T.
34. Total remittance due. Total fuel tax, fees, and pool bond amount due (Total Line 32 plus (+) Line 33).

Send your check or money order to the Missouri Department of Revenue. You may also charge the balance due to Mastercard, Discover, American Express, or Visa by paying online at mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline. A convenience fee will be charged to your account for processing. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically. Mail the report and schedules to: Missouri Department of Revenue, Taxation Division, P.O. Box 300, Jefferson City, Missouri 65105-0300. If you have questions or need assistance in completing this form, please call (573) 751-2611 or you can e-mail excise@dor.mo.gov. You may also access the Department's website at dor.mo.gov/forms/ to obtain this form.

Please ensure that you sign, indicate your title, and date the report. Motor Fuel Tax, Aviation Gasoline Tax, Inspection Fee, Transport Load Fee and Pool Bond are five separate accounts. Do not use a credit on one account to pay for another account. (Example: Motor Fuel Tax credit cannot be used to pay Aviation Gasoline Tax.)

Motor Fuel Tax Rate and Pool Bond 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
Pool Bond Rates							
Motor Fuel*	\$0.0024	\$0.0028	\$0.0031	\$0.0035	\$0.0038	\$0.0038	\$0.0042
CNG/LNG/Propane	\$0.0016	\$0.0016	\$0.0016	\$0.0016	\$0.0016	\$0.0024	\$0.0024
Aviation Gasoline	\$0.0013	\$0.0013	\$0.0013	\$0.0013	\$0.0013	\$0.0013	\$0.0013

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