



## Section 142.824 — (Motor Fuel Tax Law) Provides the following requirements

To claim a refund, the ultimate consumer or retailer must file the claim within one year of the date of purchase or April 15th following the year of purchase, whichever is later. [Form 4924](#), Motor Fuel Tax Refund Application, must be on file with the Department in order to process this claim. Form 4924 can be submitted at the same time as Form 5631. You are required to retain the original receipts/invoices for a period of three years for Department review of the claim.

### Instructions for completing form

#### Round all gallons to nearest gallon

- Line 1: Enter total gallons of fuel used in farm equipment for agricultural purposes, or fuel used in residential or personal off-road equipment (residential lawn mowers, ATV's, chain saws, weed eaters, etc.)
- Line 2: Enter total gallons of fuel used in off-road equipment.
- Line 3: Enter total gallons of fuel used in reefer units.
- Line 4: Enter total gallons of fuel used in watercraft.
- Line 5: Enter total gallons of fuel used in the operation of PTO equipment. Attach a completed [Form 588-C](#).
- Line 6: Enter the total number of gallons of fuel sold to or purchased by the federal government.
- Line 7: Enter the total number of gallons of fuel sold to or purchased by a public mass transportation operator.
- Line 8: Enter total gallons of fuel used for other off-road purposes under appropriate columns. Explain how the fuel is used for off-road purposes.
- Line 9: Enter total CNG gallons (Column A Lines 1 through 8).
- Line 10: Enter total LNG gallons (Column B Lines 1 through 8).
- Line 11: Enter total Propane gallons (Column C Lines 1 through 8).
- Line 12: Enter total gallons subject to a refund (Add Lines 9, 10, and 11).
- Line 13: Enter gallons of eligible purchaser allowance. (Motor fuel distributor claimants only.)
- Line 14: Enter total gallons (Line 12 minus Line 13).
- Line 15: Enter total tax paid on CNG, LNG, and propane gallons used for off-road purposes (Line 14 multiplied by the appropriate tax rate). [Until December 31, 2019, the rate is \$.05. From January 1, 2020 until December 31, 2024, the tax rate is \$.11. As of January 1, 2025, the rate is \$.17.]
- Line 16: Enter total amount of refund claimed (Line 15).
- Line 17: For office use only. The Department will calculate, if applicable.

Remember to sign and date form.

Claims received unsigned will be returned.

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