

With the passage of [Senate Bill 262](#), the Missouri Department of Revenue made changes to some of the forms used when requesting a refund of taxes paid on Missouri motor fuel used for non-highway purposes. Following is a list of forms that have been added, changed or will become obsolete:

- [Form 4923](#), Non-Highway Use Motor Fuel Refund Claim
 - Columns were added for each tax rate available for refund, by fuel type.
 - The Statement of Missouri Fuel Tax Paid for Non-Highway Use was removed from this form and replaced by the following forms:
 - [Form 4923S-A](#), Statement of Missouri Fuel Tax Paid for Non-Highway Use
 - This form is used to list all \$0.17 fuel tax purchases for non-highway use.
 - Separate forms must be submitted for each refund purpose and/or fuel type indicated on Form 4923.
 - [Form 4923S-B](#), Statement of Missouri Fuel Tax Paid for Non-Highway Use
 - This form is used to list all \$0.195 fuel tax purchases for non-highway use.
 - Separate forms must be submitted for each refund purpose and/or fuel type indicated on Form 4923.
 - [Form 4923S-C](#), Statement of Missouri Fuel Tax Paid for Non-Highway Use
 - This form is used to list all \$0.22 fuel tax purchases for non-highway use.
 - Separate forms must be submitted for each refund purpose and/or fuel type indicated on Form 4923.
- [Form 588](#), Schedule C – Auxiliary Equipment Deduction Schedule, is replaced by the following forms for each tax rate:
 - [Form 588-A](#) – Used to support motor fuel refund claims at the \$0.17 tax rate.
 - [Form 588-B](#) – Used to support motor fuel refund claims at the \$0.195 tax rate.
 - [Form 588-C](#) – Used to support CNG, LNG or Propane refund claims at the \$0.11 tax rate.
 - [Form 588-D](#) – Used to support motor fuel refund claims at the \$0.22 tax rate.
- [Form 5085](#), Bulk Deliveries of Agricultural Gasoline, is replaced by the following forms for each tax rate:
 - [Form 5085A](#) – Used to support motor fuel refund claims at the \$0.17 tax rate.
 - [Form 5085B](#) – Used to support motor fuel refund claims at the \$0.195 tax rate.
 - [Form 5085C](#) – Used to support motor fuel refund claims at the \$0.22 tax rate.
- [Form 4925](#), Schedule A- Marine Fuel Purchases by County, is replaced by the following forms for each tax rate:
 - [Form 4925A](#) – Used to support motor fuel refund claims at the \$0.17 tax rate.
 - [Form 4925B](#) – Used to support motor fuel refund claims at the \$0.195 tax rate.
 - [Form 4925C](#) – Used to support motor fuel refund claims at the \$0.22 tax rate.