



MISSOURI DEPARTMENT OF
REVENUE

Non-Highway Use Motor Fuel Refund Application



Reset Form

Print Form

**Must be submitted with initial non-highway motor fuel refund claim
(Form 4923 and applicable Form 4923S-A or Form 4923S-B).**

Claimant Information

| | | | | | | |
|---|--|--|-----------|-----------------|---|--|
| Business Name or First Name | | ME | Last Name | | <input type="checkbox"/> FEIN <input type="checkbox"/> Social Security Number | |
| Spouse's First Name | | ME | Last Name | | Spouse's Social Security Number | |
| Physical Address | | | | Mailing Address | | |
| City or Town | | State | ZIP Code | | City or Town | |
| City or Town | | State | ZIP Code | | City or Town | |
| County of Physical Address | | Location of Physical Address (Select One) | | E-mail Address | | |
| <input type="checkbox"/> Inside City Limits | | <input type="checkbox"/> Outside City Limits | | | | |
| Telephone Number | | Alternate Telephone Number | | Fax Number | | |
| () - | | () - | | () - | | |
| Are you exempt from Missouri sales tax? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, attach a copy of your sales or use tax exemption letter or complete a Sales or Use Tax Exemption Certificate (Form 1490) and submit it along with this form.) | | | | | | |

Type of Fuel Usage

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: _____

☐ **Refriger Use** - Indicate number of refriger units being used: _____

☐ **Retailer making bulk deliveries to farmers**
☐ Must have Agricultural Gasoline Bulk Sale Exemption Certificate (Form 5064) 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) |

Mail to: Taxation Division Phone: (573) 751-7671
P.O. Box 800 Fax: (573) 522-1720
Jefferson City, MO 65105-0800

E-mail: excise@dor.mo.gov
Visit dor.mo.gov/taxation/business/tax-types/motor-fuel
for additional information.

Form 4924 (Revised 04-2022)



Missouri Motor Fuel Refund Application

**Missouri. Office of the Secretary of
State**



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Table of Contents Missouri Motor Fuel Refund Application

1. Understanding the eBook Missouri Motor Fuel Refund Application
 - The Rise of Digital Reading Missouri Motor Fuel Refund Application
 - Advantages of eBooks Over Traditional Books
2. Identifying Missouri Motor Fuel Refund Application
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Missouri Motor Fuel Refund Application
 - User-Friendly Interface
4. Exploring eBook Recommendations from Missouri Motor Fuel Refund Application
 - Personalized Recommendations
 - Missouri Motor Fuel Refund Application User Reviews and Ratings
 - Missouri Motor Fuel Refund Application and Bestseller Lists
5. Accessing Missouri Motor Fuel Refund Application Free and Paid eBooks

- Missouri Motor Fuel Refund Application Public Domain eBooks
- Missouri Motor Fuel Refund Application eBook Subscription Services
- Missouri Motor Fuel Refund Application Budget-Friendly Options
- 6. Navigating Missouri Motor Fuel Refund Application eBook Formats
 - ePub, PDF, MOBI, and More
 - Missouri Motor Fuel Refund Application Compatibility with Devices
 - Missouri Motor Fuel Refund Application Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Missouri Motor Fuel Refund Application
 - Highlighting and Note-Taking Missouri Motor Fuel Refund Application
 - Interactive Elements Missouri Motor Fuel Refund Application
- 8. Staying Engaged with Missouri Motor Fuel Refund Application
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Missouri Motor Fuel Refund Application
- 9. Balancing eBooks and Physical Books Missouri Motor Fuel Refund Application
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Missouri Motor Fuel Refund Application
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Missouri Motor Fuel Refund Application
 - Setting Reading Goals Missouri Motor Fuel Refund Application
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Missouri Motor Fuel Refund Application
 - Fact-Checking eBook Content of Missouri Motor Fuel Refund Application
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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