

MISSOURI DEPARTMENT OF  
**REVENUE**  
Affidavit for Loss of Motor Fuel

Document Locator Number

The director must be notified within ten (10) days from the date of discovery of loss or contamination and this affidavit must be filed within thirty (30) days of the notification by the person having immediate custody of the motor fuel at the time of the loss or contamination.

Company Name	Telephone Number (____)____-____	License Number	Federal Identification Number	Month and Year ____/____
Street Address	P.O. Box	City	State	ZIP Code

**Exact Location of Loss**

If loss occurred while in transit or at time of unloading, give invoice or manifest number below and attach copy to this claim. If product was returned to terminal attach copy of terminal issued "product return".

Cause of Loss

Complete a separate schedule for each product type.

<input type="checkbox"/> 065 - Gasoline	<input type="checkbox"/> 142 - Clear Kerosene	<input type="checkbox"/> 224 - Compressed Natural Gas (CNG)
<input type="checkbox"/> 123 - Alcohol	<input type="checkbox"/> 160 - Clear Diesel Fuel	<input type="checkbox"/> 225 - Liquefied Natural Gas (LNG)
<input type="checkbox"/> 241 - Ethanol	<input type="checkbox"/> 284 - Bio-Diesel - Undyed B100	<input type="checkbox"/> 054 - Propane
<input type="checkbox"/> 124 - Gasohol	<input type="checkbox"/> 285 - Soy Oil	<input type="checkbox"/> 122 - Blending Components (Identify) _____
<input type="checkbox"/> 125 - Aviation Gasoline	<input type="checkbox"/> 290 - Bio-Diesel - Dyed B10	<input type="checkbox"/> Other _____

Date of Manifest (MM/DD/YYYY)	Manifest Number	Gallons Listed Upon Manifest	From Whom Purchased Company, City, and State	Product Code	Number of Gallons Lost	Date of Loss (MM/DD/YYYY)
____/____/____						____/____/____
____/____/____						____/____/____
____/____/____						____/____/____
1. Total Gallons Lost						
2. Allowance - (3% Gasoline, Gasohol, Alcohol, Aviation Gas, CNG, Propane) (2% Diesel Fuel, Kerosene, LNG)						
3. Gallons Available for Refund or Credit (Line 1 minus Line 2)						
4. Refund or Credit Amount for Gasoline, Gasohol, Alcohol, Diesel Fuel and Kerosene (Line 3 times the applicable rate)						00
5. Refund or Credit Amount for Aviation Gas (Line 3 times the applicable rate)						00
6. Refund or Credit Amount for CNG, LNG and Propane (Line 3 times the applicable tax rate)						00
Method or Procedure Followed in Determining Amount of Loss						Check One <input type="checkbox"/> Credit (licensed suppliers only) <input type="checkbox"/> Refund

**Signature**

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.


Signature	Title
Printed Name	Date (MM/DD/YYYY) ____/____/____

**Notary Information**

Embossed or black ink rubber stamp seal	Subscribed and sworn before me, this _____ day of _____ year		
	State	County (or City of St. Louis)	My Commission Expires (MM/DD/YYYY) ____/____/____
	Notary Public Signature		
	Notary Public Name (Typed or Printed)		
	Approved by the Department of Revenue	Signature	

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](mailto:excise@dor.mo.gov)  
Visit [dor.mo.gov/taxation/business/tax-types/motor-fuel/](http://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/](http://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/](http://veteranbenefits.mo.gov/state-benefits/).

This form is to be completed when claiming credit or requesting a refund for tax paid on motor fuel lost or destroyed due to a sudden and unexpected casualty or contamination which makes the fuel unsalable as highway fuel.

Suppliers will be issued credit to be used on their monthly tax report. All other claimants will be issued a refund.

This affidavit must be submitted within thirty (30) days following notification of the loss to the department pursuant to [Section 142.815.2\(7\), RSMo](#):

“Motor fuel which was purchased tax paid and which was lost or destroyed as a direct result of a sudden and unexpected casualty or which had been accidentally contaminated so as to be unsalable as highway fuel as shown by proper documentation as required by the director. The exemption pursuant to this subdivision shall be refunded to the person or entity owning the motor fuel at the time of the contamination or loss. Such person shall notify the director in writing of such event and the amount of motor fuel lost or contaminated within ten days from the date of discovery of such loss or contamination, and within thirty days after such notice, shall file an affidavit sworn to by the person having immediate custody of such motor fuel at the time of the loss or contamination, setting forth in full the circumstances and the amount of the loss or contamination and such other information with respect thereto as the director may require”.

Enter the name, numbers and information for the claimant. If claimant holds a Missouri supplier, permissive supplier or distributor license, provide license number.

Enter the details for loss.

Line 4: Refund or Credit Amount for Gasoline, Gasohol, Alcohol, Diesel and Kerosene (Line 3 times the applicable rate).

Line 6: Refund or Credit Amount for CNG, LNG and Propane (Line 3 times the applicable tax rate)

Print name and sign the form.

Notarize form.

### Motor Fuel Tax 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
<b>Motor Fuel Tax Rates</b>							
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

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