

# Missouri Motor Fuel

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Missouri is a uniformity state. They also require EDI (Electronic Data Interchange). The paper documents created out of Agvance are only used to prove out the EDI file.

FTA Uniformity specifies a Distributor's Fuel Tax Report which serves as a summary of Motor Fuel Receipts and Disbursements and is used to calculate Motor Fuel Tax that is due. This report must be substantiated with a series of Schedules of Receipts and Disbursements. The paper reports and Schedules produced by Agvance will be for informational purposes only. Only the related EDI report will be filed with the state.

General information regarding Motor Fuel can be found [here](#).

## Assumptions

- Products will need to be set up as Motor Fuel Products before the Motor Fuel Tax screens described will be available.
- Reconciliation can only happen within the current fiscal year. Linking to a prior year to reconcile is not available.
- When setting up the Schedules, the state abbreviation must precede the Schedule number (i.e., Missouri Schedule 5A needs to be set up as MO5A).

## Definitions

### Missouri Motor Fuel Schedules

Missouri Schedules of Receipt and Schedules of Disbursement must be set up in the Schedule List on the *General Info* screen in the Motor Fuel Module.

**Note:** Because the same load of fuel may need to be reported to more than one state, multiple Schedules may need to be listed together as one Schedule in the Schedule List (e.g. MO1E KS3). Missouri Schedules will include an MO prefix.

#### Uniformity Schedules of Receipts – Used to Report Purchases

- **MO1A** – Gallons received in Missouri, tax and/or fees paid
- **MO1B** – Gallons received for export, destination state tax paid
- **MO1C** – Gallons received, tax and/or fees paid with an import payment voucher
- **MO1E** – Gallons imported from another state, Missouri tax, and/or fees paid
- **MO2ATW** – Gallons received, tax and/or fees unpaid – provide explanation below (e.g., tank wagon imports)
- **MO2ABD** – Gallons received, non-taxable fuel (alcohol or Bio-Diesel)
- **MO2B** – Gallons received, tax unpaid blend stock

- **MO2G** – Gallons received, tax-exempt undyed kerosene for sale through barricaded pumps

#### Uniformity Schedules of Disbursements – Used to Report Sales

- **MO5** – Gallons delivered, tax collected
- **MO5W** – Gallons of tax-exempt product blended tax & fees unpaid (Effective Jan. 2005 report period).
- **MO7A** – Gallons exported to state of \_\_\_\_\_ (Destination state tax paid) (Two copies manually printed)
- **MO7B** – Gallons exported to state of \_\_\_\_\_ (Missouri tax paid) (Two copies manually printed)
- **MO10A** – Gallons of tax-exempt product blended fees unpaid (Effective Jan. 2005 report period)
- **MO10G** – Gallons of other authorized tax-exempt sales (alcohol only)
- **MO10J** – Gallons of undyed kerosene delivered to filling stations (barricaded pumps only)
- **MO10K** – Gallons delivered to airlines
- **MO10R** – Gallons delivered, for use as bunker fuel in vessels
- **MO10Y** – Gallons delivered, tax-exempt to railroads

## Missouri Motor Fuel Types

Because Missouri is a Uniformity State, the Uniformity Fuel Codes will be used for Missouri Motor Fuel. The *Product Type* field will be used in Missouri for totaling on the Monthly Tax Return.

Since the program must have the ability to report to Uniformity States, the Product Codes that are used will be the Uniformity Fuel Codes listed below:

#### Gasoline (Products Used on Gasoline Schedules)

- **Gasoline** – 065
- **Blending Components** – 122
- **Alcohol** – 123
- **Gasohol** – 124
- **Aviation Gasoline** – 125

#### Special Fuel (Fuel Used on Special Fuel Schedules)

- **Dyed Kerosene** – 072
- **Jet Fuel** – 130
- **Clear Kerosene** – 142
- **Clear Diesel Fuel** – 160
- **Dyed Diesel Fuel** – 228
- **Bio-Diesel (Undyed B100)** – 284
- **Soy Oil** – 285

# Modes of Transportation

The following modes of transportation are used by Uniformity

- J – Truck
- R – Rail
- B – Barge
- PL – Pipeline
- BA – Book Adjustment
- S – Ship
- ST – Stationary Transfer
- GS – Gas Station
- CE – Summary

# Missouri Setup

## Setup Uniformity State Defaults

The *General Setup for Missouri* window is found at *Motor Fuel / Setup / Setup Uniformity State Defaults*.

General Setup For Missouri

Default Carrier Information for Motor Fuel Sales

Carrier Name: Hauling Svc

Carrier Tax ID: FEIN/SSN: 37-48598756

Carrier Tax ID Type: FEIN

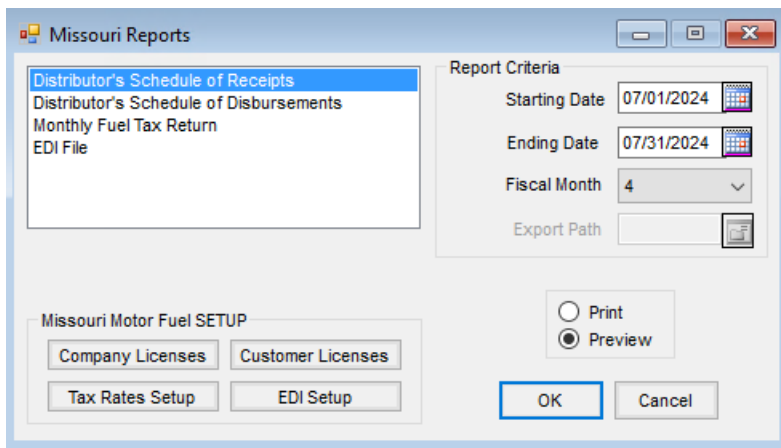
Default Mode Of Transportation: J

Default Net Gallons:

Default Gross Gallons:

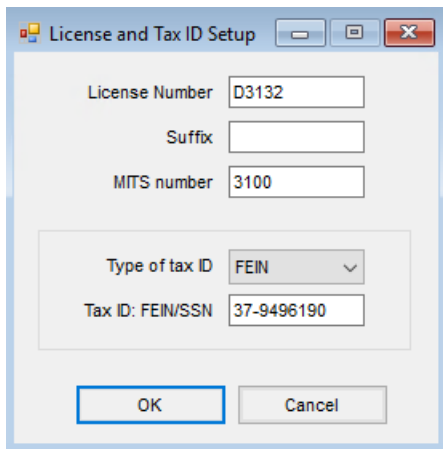
Save Cancel

The *Missouri Reports* screen is found at *Motor Fuel / Reports / Missouri*.



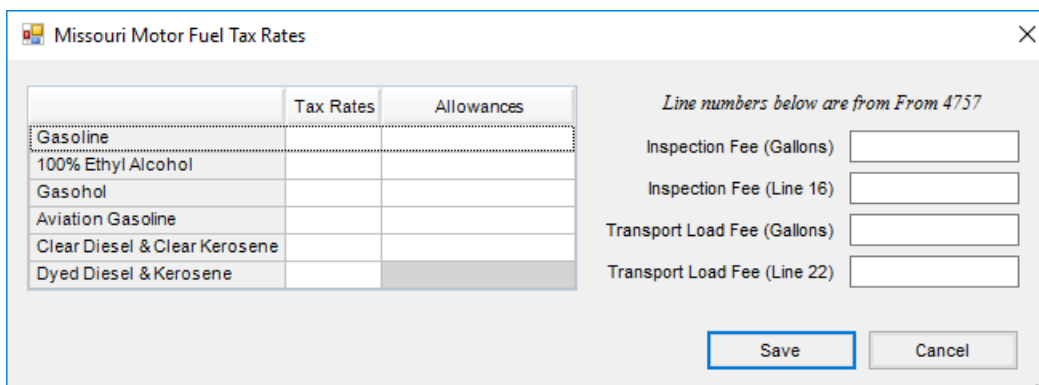
## Company License Setup

Select **Company Licenses** to enter the *License Number, Suffix, MITS number*, select the *Type of tax ID*, and enter the *Tax ID: FEIN/SSN*.



## Tax Rates Setup

Select **Tax Rates Setup** to set up tax and allowance rates used on the Monthly Return.



- **Gasoline Tax Rate** – Used on Form 4757 (Tax Calculation)

- **100% Ethyl Alcohol Tax Rate** – Used on Form 4757 (Tax Calculation)
- **Gasohol Tax Rate** – Used on Form 4757 (Tax Calculation)
- **Aviation Gasoline Tax Rate** – Used on Form 4757 (Tax Calculation)
- **Clear Diesel & Clear Kerosene Tax Rate** – Used on Form 4757 (Tax Calculation)
- **Dyed Diesel & Kerosene Tax Rate** – Used on Form 4757 (Tax Calculation)
- **Gasoline Less Allowance** – Used on Form 4757 (Column A, Row 7)
- **100% Ethyl Alcohol Less Allowance** – Used on Form 4757 (Column B, Row 7)
- **Gasohol Less Allowance** – Used on Form 4757 (Column C, Row 7)
- **Aviation Gasoline Less Allowance** – Used on Form 4757 (Column D, Row 7)
- **Clear Diesel & Clear Kerosene Less Allowance** – Used on Form 4757 (Column E, Row 7)
- **Dyed Diesel & Kerosene Less Allowance** – Used on Form 4757 (Column F, Row 7)
- **Jet Fuel Less Allowance** – Used on Form 4757 (Column G, Row 7)
- **Tax exempt-US govt (Gasoline)** – Used on Worksheet, Line 8
- **Tax exempt-US govt (100% Ethyl Alcohol)** – Used on Worksheet, Line 8
- **Tax exempt-US govt (Gasohol)** – Used on Worksheet – Line 8
- **Tax exempt-US govt (Aviation Gasoline)** – Used on Worksheet – Line 8
- **Tax exempt-US govt (Clear Diesel/Kerosene)** – Used on Worksheet – Line 8
- **Tax/Fees paid (Gasoline)** – Used on Worksheet, Line 10
- **Tax/Fees paid (100% Ethyl Alcohol)** – Used on Worksheet, Line 10
- **Tax/Fees paid (Gasohol)** – Used on Worksheet, Line 10
- **Tax/Fees paid (Aviation Gasoline)** – Used on Worksheet, Line 10
- **Tax/Fees paid (Clear Diesel/Kerosene)** – Used on Worksheet, Line 10
- **Tax/Fees paid (Dyed Diesel/Kerosene)** – Used on Worksheet, Line 10
- **Tax/Fees paid (Jet Fuel)** – Used on Worksheet, Line 10
- **Dyed Fuel sold-taxable purposes(Dyed Diesel/Kerosene)** – Used on Worksheet, Line 11
- **Inspection Fee Rate** – Used on Form 4757 (Line 16)
- **Transport load fee Gallons** – Used on Form 4757 (Line 22)
- **Transport load fee rate** – Used on Form 4757 (Line 22)
- **Penalty Rate** – Used on Form 4757 (Line 30)
- **Interest Rate** – Used on Form 4757 (Line 31)

## Customer Licenses

Choose **Customer Licenses** to open the *Customer Licenses Setup* window. Double-click the *Customer Name* header to select a Customer, then enter the *Customer License* number.

	<Customer Name>	Customer License
1	Barry Anderson	
2	Larry Baker	
3	Abby Laken	

Save Cancel

## EDI Setup

The *EDI Setup* area gives the ability to establish information about the business that will be transferred along with the tax reports that are filed using EDI.

Missouri EDI Setup

Taxpayer's Legal Business Name

Taxpayer's Physical Address

Address 1

Address 2

City

State  Zip  Country

Taxpayer's Mailing Address if different than physical

Name

Address 1

Address 2

City

State  Zip  Country

General Contact Person Information

Name

Phone Number

Fax Number

E-Mail Address

EDI Contact Person Information

Name

Phone Number

Fax Number

E-Mail Address

Usage Indicator

Acknowledgement Required

No Activity

Return Type

Initial Return

Amended Return

EDI File Name

637 Permit Number

## Motor Fuel Reporting

### Motor Vehicle Fuel Tax Report

The Motor Vehicle Fuel Tax report is used to report a monthly summary of all taxable and nontaxable purchases and sales of gasoline and gasohol. The totals from the Uniformity Schedules of Receipts and Disbursements and several amounts specified are reported on this return.

This return is divided into five sections. Sections 1, 2, and 3 are on the first page of the form and have one column. Sections 4 and 5 have five columns and are on page two.

There are some amounts that will need to be specified when running the Motor Vehicle Fuel Tax report. These include the following:

- **Gallons Sold/Used from Tax Paid Inventory** – Used on Motor Vehicle Fuel Tax report, Line 9
- **Late Filing Checkbox** – Used on Motor Vehicle Fuel Tax report, Line 25
- **Penalty Rate** – Used on Motor Vehicle Fuel Tax report Line 25

**Note:** This is disabled if *Late Filing* checkbox is not checked.

- **Minimum Penalty** – Used on Motor Vehicle Fuel Tax report Line 25  
**Note:** This is disabled if *Late Filing* checkbox is not checked.
- **Interest for late filing** – Used on Motor Vehicle Fuel Tax report Line 26
- **Credit due from previous month** – Used on Motor Vehicle Fuel Tax report Line 28
- **Inventory Adjustments (Blends)** – Three fields used on Motor Vehicle Fuel Tax report Line 38
  - **Gasoline** – Gasoline used to make gasohol
  - **Gasohol** – Gasohol produced
  - **Alcohol/Ethanol** – Alcohol/Ethanol used to make gasohol
- **Documented casualty** – Used on Motor Vehicle Fuel Tax report Line 38

### Receipts, Disbursements, Inventories (Section 1)

The quantities reported in this section are calculated in Section 4.

- **Line 1 (Beginning Inventory)** – From Line 30
- **Line 2 (Total Gallons Received)** – From Line 31
- **Line 3 (Total Gallons Available)** – *Line 1 + Line 2*
- **Line 4 (Total Gallons Disbursed)** – From Line 33
- **Line 5 (Closing Book Inventory Before Adjustment)** – *Line 3 - Line 4*
- **Line 6 (Inventory Gains)** – From Line 36
- **Line 7 (Inventory Losses)** – From Line 37
- **Line 8 (Closing Book Inventory After Adjustment)** – *Line 5 + Line 6 - Line 7*

### Disbursements (Section 2)

- **Line 9 (Gallons Sold/Used from Tax Paid Inventory)** – From popup screen
- **Line 10 (Gallons Sold Tax Free)** – Total from Schedule 6
- **Line 11 (Gallons Exported)** – Total from Schedule 7
- **Line 12 (Gallons Sold to US Government)** – Total from Schedule 8
- **Line 13 (Gallons Sold to Retailer for Resale)** – Total from Schedule 5
- **Line 14 (Shrinkage Allowance on Sales to Retailer)** – *Shrinkage Allowance from Tax Rate Setup \* Line 13*
- **Line 15 (Total Nontaxable Gallons)** – *Line 9 + Line 10 + Line 11 + Line 12 + Line 14*
- **Line 16 (Gallons Gasoline Sold/Used)** – Sum of all sales for all Products with Product Code 065
- **Line 17 (Gallons Gasohol/Alcohol/Ethanol Sold/Used)** – Sum of all sales for all Products with Product Codes 124, 123, or 241
- **Line 18 (Total Taxable Gallons)** – *Line 16 + Line 17*

### Tax Computation (Section 3)

- **Line 19 (Tax on Gasoline)** – *Line 16 \* Gasoline Tax Rate from Tax Rate screen*

- **Line 20 (Tax on Gasohol/Alcohol/Ethanol)** –  $Line\ 17 * Gasohol\ Tax\ Rate\ from\ Tax\ Rate\ screen$
- **Line 21 (Total Tax)** –  $Line\ 19 + Line\ 20$
- **Line 22 (Collection Allowance)** –  $Line\ 21 * Collection\ Allowance\ from\ Tax\ Rate\ screen$
- **Line 23 (Tax Due on Losses)** – From Line 42
- **Line 24 (Balance Due)** –  $Line\ 21 - Line\ 22 + Line\ 24$
- **Line 25 (Penalty for Late Filing)** –  $Line\ 24 * Penalty\ Rate\ if\ Late\ Filing\ is\ checked\ on\ popup\ screen$
- **Line 26 (Interest for Late Filing)** – From popup screen
- **Line 27 (Consolidated Lab Inspection Fee)** –  $(Line\ 12 + Line\ 18) * Consolidated\ Lab\ Inspection\ Rate\ from\ Tax\ Rate\ screen$
- **Line 28 (Credit Due from Previous Month)** – From popup screen
- **Line 29 (Total Due)** –  $Line\ 24 + Line\ 25 + Line\ 26 + Line\ 27 - Line\ 28$

#### Calculation of Receipts, Disbursements, Inventories (Section 4)

**Note:** Sections 4 and 5 have five columns as follows:

- Column A is used to report Gasoline.
- Column B is used to report Gasohol.
- Column C is used to report unblended alcohol/ethanol.
- Column D is used to report other.
- Column E is used to total columns A through D.

- 
- **Line 30** – Prior month Balance
    - If reporting on the first fiscal month, use the sum of the beginning-of-year quantities
    - If reporting on any other fiscal month, use the sum of month-end quantities for the previous month
  - **Line 31 (Purchases)** – Totals from Schedules 1, 2, & 3
  - **Line 32 (Inventory Adjustment for Product Transfers)** – From popup screen
  - **Line 33 (Sold and Used)** – Sum of all sales for all of the Products with the related Product Codes
  - **Line 34 (Ending book inventory)** –  $Line\ 30 + Line\ 31 + Line\ 32 - Line\ 33$
  - **Line 35 – Actual Physical Inventory**
    - If reporting on the current fiscal month, use the sum of on-hand quantities.
    - If reporting on a past fiscal month, use the sum of month-end quantities.

#### Reconciling from Book to Physical Inventory (Section 5)

- **Line 36 (Gain)** – If  $Line\ 35 > Line\ 34$ , then  $Line\ 35 - Line\ 34$  and do not complete Line 37 through Line 42
  - If  $Line\ 35 < Line\ 34$ , then skip this Line.
- **Line 37 (Loss)** – If  $Line\ 35 < Line\ 34$ , then  $Line\ 35 - Line\ 34$ .

- **Line 38 (Documented Casualty)** – From popup screen
- **Line 39 (Balance of Loss)** – *Line 37 - Line 38*
- **Line 40a (Gallons Purchased Between Dates)** – Sum of all sales for all of the Products with the related Product Codes
- **Line 40b (Shrinkage Allowance)** – *Line 40a \* Shrinkage Allowance from Tax Rate screen*
- **Line 41 (Taxable Loss)** – *Line 39 - Line 40b*
- **Line 42 (Tax Due)** – *Line 41 \* Gasoline Tax Rate from Tax Rate screen*

## Special Fuels Tax Report

The Special Fuels Tax report is used to report a monthly summary of all taxable and nontaxable purchases and sales of dyed and undyed Diesel, Kerosene, and Heating Fuel. The totals from the Uniformity Schedules of Receipts and Disbursements and several amounts specified are reported on this return. This return is divided into five sections. Sections 1, 2, and 3 are on the first page of the form and have one column. Sections 4 and 5 have five columns.

There are some amounts that will need to be specified when running the Motor Vehicle Fuel Tax report. These include the following:

- **Gallons Sold/Used from Tax Paid Inventory** – Used on Special Fuels Fuel Tax report Line 9
- **Late Filing** – Used on Special Fuels Fuel Tax report Line 30
- **Penalty Rate** – Used on Special Fuels Fuel Tax report Line 30  
**Note:** This is disabled if the *Late Filing* checkbox is not checked.
- **Minimum Penalty** – Used on Special Fuels Fuel Tax report Line 30  
**Note:** This is disabled if the *Late Filing* checkbox is not checked.
- **Interest for Late Filing** – Used on Special Fuels Fuel Tax report Line 31
- **Inventory Adjustments (Blends)** – Three fields used on Special Fuels Fuel Tax report Line 37
- **Dyed Diesel** – Gasoline used to make gasohol
- **Undyed Diesel** – Gasohol produced
- **Other** – Alcohol/Ethanol used to make gasohol
- **Documented Casualty** – Four fields used on Special Fuels Tax report Line 43
  - Kerosene
  - Dyed Diesel
  - Undyed Diesel
  - Other
- **Credit Due from Previous Month** – Used on Special Fuels Tax report Line 33

### Receipts, Disbursements, Inventories (Section 1)

The quantities reported in this section are calculated in Section 4 .

- **Line 1 (Beginning Inventory)** – From Line 35
- **Line 2 (Total Gallons Received)** – From Line 36
- **Line 3 (Total Gallons Available)** – *Line 1 + Line 2*
- **Line 4 (Total Gallons Disbursed)** – From Line 38
- **Line 5 (Closing Book Inventory Before Adjustment)** – *Line 3 - Line 4*
- **Line 6 (Inventory Gains)** – From Line 41
- **Line 7 (Inventory Losses)** – From Line 42
- **Line 8 (Closing Book Inventory after Adjustment)** – *Line 5 + Line 6 - Line 7*

### Disbursements (Section 2)

- **Line 9 (Gallons Sold/Used from Tax Paid Inventory)** – From popup screen
- **Line 10 (Gallons Sold Tax Free to Supplier, Distributor, Retailer, or Exporter)** – Total from Schedule 6
- **Line 11 (Gallons Exported)** – Total from Schedule 7
- **Line 12 (Gallons Sold to US Government)** – Total from Schedule 8
- **Line 13 (Gallons Sold to Native Americans)** – Total from Schedule 10
- **Line 14 (Total Non-Taxable Gallons)** – *Line 9 + Line 10 + Line 11 + Line 12 + Line 13*
- **Line 15 (Taxable Gallons of \$0.21 Fuel)** – *Line 4 - Line 14 - Line 20*
- **Line 16 (Dyed Fuel Sold for Heating)** – Total from Schedule 6h
- **Line 17 (Dyed Fuel Sold for Agriculture)** – Total from Schedule 6a
- **Line 18 (Dyed Fuel Sold for Industrial)** – Total from Schedule 6i
- **Line 19 (Dyed Fuel Sold for Railroad)** – Total from Schedule 6r
- **Line 20 (Total Taxable at 2% of Sale Price)** – *Line 16 + Line 17 + Line 18 + Line 19*
- **Line 21 (Total Taxable Gallons)** – *Line 15 + Line 20*

### Tax Computation (Section 3)

- **Line 22 (\$0.21 Tax on Special Fuel)** – *Line 15 \* \$0.21 Special Fuel Tax Rate from Tax Rate screen*
- **Line 23 (Total Dollar Amount of Gallons on Line 20)** – Sum of invli.extention an all records with Schedule 6h, 6a, 6i, 6r
- **Line 24 (2% Tax on Special Fuel)** – *Line 15 \* 2% Special Fuel Tax Rate from Tax Rate screen*
- **Line 25 (Total \$.21 and 2% Tax)** – *Line 22 + Line 24*
- **Line 26 (Collection Allowance)** – *Line 25 \* Special Fuels Collection Allowance from Tax Rate screen (unless greater than maximum from Tax Rate screen, then maximum)*
- **Line 27 (\$0.21 Tax Due on Losses)** – From Line 49
- **Line 28 (2% Tax Due on Losses)** – From Line 48
- **Line 29 (Balance Due)** – *Line 25 - Line 26 + Line 27 + Line 28*
- **Line 30 (Penalty for Late Filing)** – If *Late Filing* is checked on the popup screen, then *Line 29 \* Penalty Rate (or*

the minimum on popup screen if  $Line\ 29 * Penalty\ Rate$  is less than the minimum)

- **Line 31 (Interest for Late Filing)** – From popup screen
- **Line 32 (Consolidated Lab Inspection Fee)** –  $(Line\ 12 + Line\ 12 + Line\ 21) * Special\ Fuel\ Consolidated\ Lab\ Inspection\ Rate\ from\ Tax\ Rate\ screen$
- **Line 33 (Credit due from previous month)** – From popup screen
- **Line 34 (Total Due)** –  $Line\ 29 + Line\ 30 + Line\ 31 + Line\ 32 - Line\ 33$

## Calculation of Receipts, Disbursements, Inventories (Section 4)

**Note:** Sections 4 and 5 have five columns as follows:

- Column A is used to report Kerosene (Product Type 072 or 142).
- Column B is used to report Dyed Diesel (Product Type 228).
- Column C is used to report undyed Diesel (Product Type 160).
- Column D is used to report bio-diesel and other (Product Type 999).
- Column E is used to total Columns A through D.

- 
- **Line 35** – Prior month Balance
    - If reporting on the first fiscal month, use the sum of the beginning-of-year quantities.
    - If reporting on any other fiscal month, use the sum of month-end quantities for the previous month.
  - **Line 36 (Purchases)** – Totals from Schedules 1, 2, & 3
  - **Line 37 (Inventory Adj for Product Transfers)** – From popup screen (does not apply to Column A)
  - **Line 38 (Sold and Used)** – Sum of all sales for all of the Products with the related Product Codes
  - **Line 39 (Ending Book Inventory)** –  $Line\ 35 + Line\ 36 + Line\ 37 - Line\ 38$
  - **Line 40** – Actual Physical Inventory
    - If reporting on the current fiscal month, use the sum of on-hand quantities.
    - If reporting on a past fiscal month, use the sum of month-end quantities.

## Reconciling from Book to Physical Inventory (Section 5)

- **Line 41 (Gain)** – If  $Line\ 40 > Line\ 39$ , then  $Line\ 40 - Line\ 39$  and do not complete Lines 42 through 49.
  - If  $Line\ 40 < Line\ 39$ , then skip this line.
- **Line 42 (Loss)** – If  $Line\ 40 < Line\ 39$ , then  $Line\ 40 - Line\ 39$ .
- **Line 43 (Documented Casualty)** – From popup screen
- **Line 44 (Balance of Loss)** –  $Line\ 42 - Line\ 43$
- **Line 45a (Gallons Purchased Between Dates)** – Sum of all sales for all of the Products with the related Product Codes
- **Line 45b (Shrinkage Allowance)** –  $Line\ 45a * Shrinkage\ Allowance\ from\ Tax\ Rate\ screen$

- **Line 46 (Taxable loss)** – *Line 44 - Line 45b*
- **Line 47 (Total Price of fuel)** – *Line 46 \* average price of all sales for all of the Products with the related Product Codes (applies to Columns A & B only)*
- **Line 48 (2% Tax due)** – *Line 47 \* appropriate Tax Rate from Tax Rate screen (applies to Columns A & B only)*
- **Line 49 (\$0.21 Tax Due)** – *Line 46 \* appropriate Tax Rate from Tax Rate screen (applies to Columns C & D only)*

## Liquefied Petroleum Tax Report

The Liquefied Petroleum Tax report is used to report a monthly summary of all taxable and nontaxable purchases and sales of Propane. The totals from the Uniformity Schedules of Receipts and Disbursements and several amounts specified are reported on this return. This return is divided into four sections. Sections 1, 2, and 3 are on the first page of the form and have one column. Section 4 is on the second page of the form.

There are some amounts that will need to be specified when running the Liquefied Petroleum Tax report. These include the following:

- **Gallons Sold/Used from Tax Paid Inventory** – Used on Liquefied Petroleum Tax report Line 9
- **Late Filing** – Used on Liquefied Petroleum Tax report Line 25
- **Penalty Rate** – Used on Liquefied Petroleum Tax report Line 25  
**Note:** This is disabled if the *Late Filing* checkbox is not checked.
- **Minimum Penalty** – Used on Liquefied Petroleum Tax report Line 25  
**Note:** This is disabled if the *Late Filing* checkbox is not checked.
- **Interest for Late Filing** – Used on Liquefied Petroleum Tax report Line 26
- **Credit Due from Previous Month** – Used on Liquefied Petroleum Tax report Line 32
- **Documented Casualty** – Used on Liquefied Petroleum Tax report Line 38

## Receipts, Disbursements, Inventories (Section 1)

The quantities reported in this section are calculated in Section 4.

- **Line 1** – Beginning inventory
  - If reporting on the first fiscal month, use the sum of the beginning-of-year quantities.
  - If reporting on any other fiscal month, use the sum of month-end quantities for the previous month.
- **Line 2 (Total Gallons Received)** – Totals from Schedules 1, 2, & 3
- **Line 3 (Total Gallons Available)** – *Line 1 + Line 2*
- **Line 4 (Total Gallons Disbursed)** – *Line 14 + Line 21*
- **Line 5 (Closing Book Inventory Before Adjustment)** – *Line 3 - Line 4*
- **Line 6 (Inventory Gains)** – From Line 36
- **Line 7 (Inventory Losses)** – From Line 37
- **Line 8 (Closing Book Inventory After Adjustment)** – *Line 5 + Line 6 - Line 7*

## Disbursements (Section 2)

- **Line 9 (Gallons Sold/Used from Tax Paid Inventory)** – From popup screen
- **Line 10 (Gallons Sold Tax Free to Supplier, Distributor, Retailer, or Exporter)** – Total from Schedule 6d
- **Line 11 (Gallons Exported)** – Total from Schedule 7
- **Line 12 (Gallons Sold to US Government)** – Total from Schedule 8
- **Line 13 (Gallons Sold to Native Americans)** – Total from Schedule 10
- **Line 14 (Total Non-Taxable Gallons)** –  $Line\ 9 + Line\ 10 + Line\ 11 + Line\ 12 + Line\ 13$
- **Line 15 (Taxable Gallons of \$0.21 Fuel)** –  $Line\ 4 - Line\ 14 - Line\ 20$
- **Line 16 (Dyed Fuel Sold for Heating)** – Total from Schedule 6h
- **Line 17 (Dyed Fuel Sold for Agriculture)** – Total from Schedule 6a
- **Line 18 (Dyed Fuel Sold for Industrial)** – Total from Schedule 6i
- **Line 19 (Dyed Fuel Sold for Railroad)** – Total from Schedule 6r
- **Line 20 (Total Taxable at 2% of Sale Price)** –  $Line\ 16 + Line\ 17 + Line\ 18 + Line\ 19$
- **Line 21 (Total Taxable Gallons)** –  $Line\ 15 + Line\ 20$

## Tax Computation (Section 3)

- **Line 22 (\$0.21 Tax on Liquefied Petroleum)** –  $Line\ 15 * \$0.21\ Liquefied\ Petroleum\ Tax\ Rate$  from Tax Rate screen
- **Line 23 (Total Dollar Amount of Gallons on Line 20)** – Sum of inv.li.extention an all records with Schedule 6h, 6a, 6i, 6r
- **Line 24 (2% Tax on Liquefied Petroleum)** –  $Line\ 15 * 2\%\ Liquefied\ Petroleum\ Tax\ Rate$  from Tax Rate screen
- **Line 25 (Total \$0.21 and 2% Tax)** –  $Line\ 22 + Line\ 24$
- **Line 26 (Collection Allowance)** –  $Line\ 25 * Liquefied\ Petroleum\ Collection\ Allowance$  from Tax Rate screen (unless greater than maximum from Tax Rate screen, then maximum)
- **Line 27 (\$0.21 Tax Due on Losses)** – From Line 42
- **Line 28 (2% Tax Due on Losses)** – From Line 43
- **Line 29 (Balance Due)** –  $Line\ 25 - Line\ 26 + Line\ 27 + Line\ 28$
- **Line 30 (Penalty for Late Filing)** – If *Late Filing* is checked on popup screen, then  $Line\ 29 * Penalty\ Rate$  (or the minimum on popup screen if  $Line\ 29 * Penalty\ Rate$  is less than the minimum)
- **Line 31 (Interest for Late Filing)** – From popup screen
- **Line 32 (Credit Due from Previous Month)** – From popup screen
- **Line 33 (Total Due)** –  $Line\ 29 + Line\ 30 + Line\ 31 - Line\ 32$

## Statement of Inventory Adjustments (Section 4)

- **Line 34 (Closing Booked Inventory)** – From Line 5
- **Line 35** – Actual Physical Inventory as of last day of fiscal month

- If reporting on the current fiscal month, use the sum of on-hand quantities.
- If reporting on a past fiscal month, use the sum of month-end quantities.
- **Line 36 (Gain)** – If Line 35 > Line 34, then *Line 35 - Line 34* and do not complete Lines 37 through 43.
  - If Line 35 < Line 34, then skip this Line.
- **Line 37 (Loss)** – If Line 35 < Line 34, then *Line 35 - Line 34*.
- **Line 38 (Documented Casualty)** – From popup screen
- **Line 39 (Balance of Loss)** – Line 37 - Line 38
- **Line 40a (Gallons Purchased Between Dates)** – Sum of all sales for all of the Products with the related Product Code
- **Line 40b (Shrinkage Allowance)** – *Line 40a \* Shrinkage Allowance* from Tax Rate screen
- **Line 41 (Taxable Loss)** – *Line 39 - Line 40b*
- **Line 42 (\$0.21 Tax Due)** – *Line 41 \* \$0.21 Propane Tax Rate* from Tax Rate screen
- **Line 43 (2% Tax Due)** – *Line 41 \* average price of all sales for all of the Products with the related Product Code \* 2% Propane Tax Rate* from Tax Rate screen

## Monthly Fuel Tax Report

The Monthly Fuel Tax Return is used to report a monthly summary of all taxable and nontaxable purchases and sales of gasoline, gasohol, and special fuel, plus some additional information. The totals from the Schedules of Receipts and Disbursements and a few amounts specified are reported on this return.

The *User Information for Missouri Tax Return* window opens when choosing to *Preview* or *Print* the Monthly Fuel Tax Return at *Motor Fuel / Reports / Missouri*. The information in the first two columns of the grid is used to complete the worksheet. The rest of the information in the window is used on the monthly report.

User Information for Missouri Tax Return

	Tax exempt - U.S.govt (Worksheet Line 8)	Tax/fees paid (Worksheet Line 10)
Gasoline		
100% Ethyl Alcohol		
Gasohol		
Aviation Gasoline		
Clear Diesel & Clear Kerosene		
Dyed Diesel & Kerosene		
Jet Fuel		

Inspection Fee Credit/Debit (Form 4757, Line 17)\*   
 Transport Load Fee Credit/Debit (Form 4757, Line 23)\*   
*\* Enter credits as negative numbers and debits as positive*  
 Pool bond amount due (Line 33 on form 4757)   
 If you have credit to be refunded as a result of your tax return, select one of the following options:

Late Filing  Amended or Additional Report  
 Penalty Rate, % (Form 4757 Line 30)   Amended Report  
 Interest Rate, % (Form 4757 Line 31)   Additional Report

Use P.O.Box number on Form 4757 header  
 P.O.Box number

## Worksheet of Motor Fuel Gallons

### Line 1 – Gallons Received in Missouri Tax and/or Fees Paid

- **Gasoline (A)** – Total gallons from Schedule MO1 for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO1 for Product Type 123
- **Gasohol (C)** – Total gallons from Schedule MO1 for Product Type 124
- **Aviation Gasoline (D)** – Total gallons from Schedule MO1 for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO1 for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO1 for Product Type 228, 226, 227, 231 (all should be listed as 228)
- **Jet Fuel (G)** – Total gallons from Schedule MO1 for Product Type 130

### Line 2 – Gallons Received for Export, Destination State Tax Paid

- **Gasoline (A)** – Total gallons from Schedule MO1B for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO1B for Product Type 123
- **Gasohol (C)** – Total gallons from Schedule MO1B for Product Type 124
- **Aviation Gasoline (D)** – Total gallons from Schedule MO1B for Product Type 125

- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO1 for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO1 for Product Type 228, 226, 227, 231 (all should be listed as 228)
- **Jet Fuel (G)** – Total gallons from Schedule MO1B for Product Type 130

**Line 3 – Gallons Received, Tax and/or Fee Paid with an Import Payment Voucher**

- **Gasoline (A)** – Total gallons from Schedule MO1C for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO1C for Product Type 123
- **Gasohol (C)** – Total gallons from Schedule MO1C for Product Type 124
- **Aviation Gasoline (D)** – Total gallons from Schedule MO1C for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO1 for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO1 for Product Type 228, 226, 227, 231 (all should be listed as 228)
- **Jet Fuel (G)** – Total gallons from Schedule MO1C for Product Type 130

**Line 4 – Gallons Imported from Another State, Missouri Tax and/or Fees Paid**

- **Gasoline (A)** – Total gallons from Schedule MO1E for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO1E for Product Type 123
- **Gasohol (C)** – Total gallons from Schedule MO1E for Product Type 124
- **Aviation Gasoline (D)** – Total gallons from Schedule MO1E for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO1E for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO1E for Product Type 228, 226, 227, 231 (all should be listed as 228)
- **Jet Fuel (G)** – Total gallons from Schedule MO1E for Product Type 130

**Line 5 – Gallons Received, Tax and/or Fees Unpaid (Provide Explanation on Schedule 2A)**

- **Gasoline (A)** – Total gallons from Schedule MO2A for Product Type 065
- **Gasohol (C)** – Total gallons from Schedule MO2A for Product Type 124
- **Aviation Gasoline (D)** – Total gallons from Schedule MO2A for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO2A for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO2A for Product Type 228, 226, 227, 231 (all should be listed as 228)

- **Jet Fuel (G)** – Total gallons from Schedule MO2A for Product Type 130

Line 5A – Gallons Received of Tax-Exempt Product

- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO2A for Product Type 123
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO2A for Product Type 284 (should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO2A for Product Type 228, 226, 227, 231 (all should be listed as 228)

Line 6 – Gallons of Blend Stock Received and/or Fees Unpaid (List Stock) \_\_\_\_ (Enter Gallons Under Appropriate Product Column)

- **Gasoline (A)** – Total gallons from Schedule MO2B for Product Type 065
- **Aviation Gasoline (D)** – Total gallons from Schedule MO2B for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO2B for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO2B for Product Type 228, 226, 227, 231 (all should be listed as 228)

Line 7 – Gallons of Clear Kerosene Received, Fees Paid

- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO2G for Product Type 160

Line 8 – Gallons Received, Tax-Exempt Fuel for Sale to US Government (Attach Copy of Form 4776)

The following Product Types are from the Missouri Tax Rates screen:

- 065
- 123
- 124
- 125
- 160
- 228
- 130

Line 9 – Total Receipts

- **Gasoline (A)** – Total gallons Schedule 1, 1B, 1C, 1E, 2A, 2B, 2G, and Line 8 for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons Schedule 1, 1B, 1C, 1E, 2A, 2B, 2G, and Line 8 for Product Type 123
- **Gasohol (C)** – Total gallons Schedule 1, 1B, 1C, 1E, 2A, 2B, 2G, and Line 8 for Product Type 124
- **Aviation Gasoline (D)** – Total gallons Schedule 1, 1B, 1C, 1E, 2A, 2B, 2G, and Line 8 for Product Type 125

- **Clear Diesel & Kerosene (E)** – Total gallons Schedule 1, 1B, 1C, 1E, 2A, 2B, 2G, and Line 8 for Product Type 160, 150, 161, 167
- **Dyed Diesel & Kerosene (F)** – Total gallons Schedule 1, 1B, 1C, 1E, 2A, 2B, 2G, and Line 8 for Product Type 228, 226, 227, 231
- **Jet Fuel (G)** – Total gallons Schedule 1, 1B, 1C, 1E, 2A, 2B, 2G, and Line 8 for Product Type 130

**Line 10 – Gallons Sold or Used by Distributor Tax and/or Fees Paid**

The following are from the Missouri Tax Rates screen:

- Gasoline
- 100% Ethyl Alcohol
- Gasohol
- Aviation Gasoline
- Clear Diesel & Kerosene
- Dyed Diesel & Kerosene
- Jet Fuel

**Line 11 – Gallons of Dyed Fuel Sold for Taxable Purposes**

- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO5 for Product Type 228, 226, 227, 231 (all should be listed as 228)

**Line 12 – Gallons of Other Authorized Tax-Exempt Sales (Alcohol, Bio-Diesel - Undyed B100)**

- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO10G for Product Type 123
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO10G for Product Type 160, 150, 161, 167

**Line 13 – Gallons Exported (Destination State Tax Paid to Supplier)**

- **Gasoline (A)** – Total gallons from Schedule MO7A for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO7A for Product Type 123
- **Gasohol (C)** – Total gallons from Schedule MO7A for Product Type 124
- **Aviation Gasoline (D)** – Total gallons from Schedule MO7A for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO7A for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO7B for Product Type 228, 226, 227, 231 (all should be listed as 228)
- **Jet Fuel (G)** – Total gallons from Schedule MO7A for Product Type 130

**Line 14 – Gallons Exported (Missouri Tax and/or Fees Paid)**

- **Gasoline (A)** – Total gallons from Schedule MO7B for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO7B for Product Type 123
- **Gasohol (C)** – Total gallons from Schedule MO7B for Product Type 124
- **Aviation Gasoline (D)** – Total gallons from Schedule MO7B for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO7B for Product Type 160, 150, 161, 167 (all should be listed as 160)
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO7B for Product Type 228, 226, 227, 231 (all should be listed as 228)
- **Jet Fuel (G)** – Total gallons from Schedule MO7B for Product Type 130

#### Line 15 – Gallons of Clear Kerosene Delivered to Filling Stations

- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO10J for Product Type 160, 161, 167, 150

#### Line 16 – Total Disbursements

- **Gasoline (A)** – Total gallons Line 10, Schedules 5, 10G, 7A, 7B, 10J for Product Type 065
- **100% Ethyl Alcohol (B)** – Total gallons Line 10, Schedules 5, 10G, 7A, 7B, 10J for Product Type 123
- **Gasohol (C)** – Total gallons Line 10, Schedules 5, 10G, 7A, 7B, 10J for Product Type 124
- **Aviation Gasoline (D)** – Total gallons Line 10, Schedules 5, 10G, 7A, 7B, 10J for Product Type 125
- **Clear Diesel & Kerosene (E)** – Total gallons Line 10, Schedules 5, 10G, 7A, 7B, 10J for Product Type 160, 161, 167, 150
- **Dyed Diesel & Kerosene (F)** – Total gallons Line 10, Schedules 5, 10G, 7A, 7B, 10J for Product Type 228, 226, 227, 231
- **Jet Fuel (G)** – Total Line 10, Schedules 5, 10G, 7A, 7B, 10J for Product Type 130

#### Line 17 – Gallons of Tax -Exempt Product Blended During Reporting Period, Tax and Fees Unpaid

- **100% Ethyl Alcohol (B)** – Total gallons from Schedule MO5W for Product Type 123
- **Clear Diesel & Kerosene (E)** – Total gallons from Schedule MO5W for Product Type 160, 161, 167, 150, 285, 284
- **Dyed Diesel & Kerosene (F)** – Total gallons from Schedule MO5W for Product Type 228, 226, 227, 231

#### Line 17A – Gallons of Tax Exempt Product Blended During Reporting Period, Fees Unpaid

- **100% Ethyl Alcohol (B)** – Total gallons from MO10A for Product Type 123
- **Clear Diesel & Kerosene (E)** – Total gallons from MO10A for Product Type 160, 161, 167, 150
- **Dyed Diesel & Kerosene (F)** – Total gallons from MO10A for Product Type 228, 226, 227, 231

## Distributors' Month Tax Report (Form 4757)

Line 1 – Gallons of Blend Stock Received, Tax Unpaid

- **Gasoline (A)** – Gallons from worksheet Line 6 (MO2B) for Product Type 065
- **Aviation Gasoline (D)** – Gallons from worksheet Line 6 (MO2B) for Product Type 125
- **Clear Diesel & Kerosene (E)** – Gallons from worksheet Line 6 (MO2B) for Product Type 160, 161, 167, 150

Line 2 – Gallons of Fuel Received in Missouri, Tax Unpaid

- **Gasoline (A)** – Gallons from worksheet Line 5 (MO2A) for Product Type 065
- **Gasohol (C)** – Gallons from worksheet Line 5 (MO2A) for Product Type 124
- **Aviation Gasoline (D)** – Gallons from worksheet Line 5 (MO2A) for Product Type 125
- **Clear Diesel & Kerosene (E)** – Gallons from worksheet Line 5 (MO2A) for Product Type 160, 161, 167, 150

Line 3 – Gallons of Tax-Exempt Product Blended for Taxable Use

- **100% Ethyl Alcohol (B)** – Gallons from worksheet Line 17 (MO5W) for Product Type 123
- **Clear Diesel & Kerosene (E)** – Gallons from worksheet Line 17 (MO5W) for Product Type 160, 161, 167, 150
- **Column Dyed Diesel & Kerosene (F)** – Gallons from worksheet Line 17 (MO5W) for Product Type 228, 226, 227, 231

Line 4 – Gallons of Dyed Fuel Sold for Taxable Purposes

- **Dyed Diesel & Kerosene (F)** – Gallons from worksheet Line 11 for Product Type 228, 226, 227, 231

Line 5 – Gallons Subject to Tax

*Line 1 + Line 2 + Line 3 + Line 4*

- Gasoline (A)
- 100% Ethyl Alcohol (B)
- Gasohol (C)
- Aviation Gasoline (D)
- Clear Diesel & Kerosene (E)
- Dyed Diesel & Kerosene (F)

Line 6 – Gallons of fuel exported, Missouri tax paid

- **Gasoline (A)** – Gallons from worksheet Line 14 (MO7B) for Product Type 065
- **100% Ethyl Alcohol (B)** – Gallons from worksheet Line 14 (MO7B) for Product Type 123
- **Gasohol (C)** – Gallons from worksheet Line 14 (MO7B) or Product Type 124
- **Aviation Gasoline (D)** – Gallons from worksheet Line 14 (MO7B) for Product Type 125
- **Clear Diesel & Kerosene (E)** – Gallons from worksheet Line 14 (MO7B) for Product Type 160, 161, 167, 150

Line 7 – Less Allowance

- **Gasoline (A)** – Line 6 \* Gasoline Allowance from Setup screen
- **100% Ethyl Alcohol (B)** – Line 6 \* 100% Ethyl Alcohol Allowance from Setup screen
- **Gasohol (C)** – Line 6 \* Gasohol Allowance from Setup screen
- **Aviation Gasoline (D)** – Line 6 \* Aviation Gasoline Allowance from Setup screen
- **Clear Diesel & Kerosene (E)** – Line 6 \* Clear Diesel & Kerosene Allowance from Setup screen

Line 8 – Net Gallons of Fuel Exported, Missouri Tax Paid

*Line 6 - Line 7*

- Gasoline (A)
- 100% Ethyl Alcohol (B)
- Gasohol (C)
- Aviation Gasoline (D)
- Clear Diesel & Kerosene (E)

Line 9 – Net Gallons Subject to Tax

*Line 5 - Line 8*

- Gasoline (A)
- 100% Ethyl Alcohol (B)
- Gasohol (C)
- Aviation Gasoline (D)
- Clear Diesel & Kerosene (E)
- Dyed Diesel & Kerosene (F)

Tax Rates (Print Tax Rates)

**From Setup Screen**

- **Gasoline (A)** – Gasoline Tax Rate
- **100% Ethyl Alcohol (B)** – 100% Ethyl Alcohol Tax Rate
- **Gasohol (C)** – Gasohol Tax Rate
- **Aviation Gasoline (D)** – Aviation Gasoline Tax Rate
- **Clear Diesel & Kerosene (E)** – Clear Diesel & Kerosene Tax Rate
- **Dyed Diesel & Kerosene (F)** – Dyed Diesel & Kerosene Tax Rate

Line 10 – Tax Due

- **Gasoline (A)** – *Line 9 \* Gasoline Tax Rate* from Setup screen
- **100% Ethyl Alcohol (B)** – *Line 9 \* 100% Ethyl Alcohol Tax Rate* from Setup screen
- **Gasohol (C)** – *Line 9 \* Gasohol Tax Rate* from Setup screen
- **Aviation Gasoline (D)** – *Line 9 \* Aviation Gasoline Tax Rate* from Setup screen
- **Clear Diesel & Kerosene (E)** – *Line 9 \* Clear Diesel & Kerosene Tax Rate* from Setup screen
- **Dyed Diesel & Kerosene (F)** – *Line 9 \* Dyed Diesel & Kerosene Tax Rate* from Setup screen

**Line 11 – Credit/Debit Authorization (Attach Copy of Letter)**

**Popup Input Field from *Preview* Screen**

- Gasoline Credit/Debit Authorization
- 100% Ethyl Alcohol Credit/Debit Authorization
- Gasohol Credit/Debit Authorization
- Aviation Gasoline Credit/Debit Authorization
- Clear Diesel & Kerosene Credit/Debit Authorization
- Dyed Diesel & Kerosene Credit/Debit Authorization

**Line 12 – Total Motor Fuel tax**

***Line 10 - Line 11***

- Gasoline (A)
- 100% Ethyl Alcohol (B)
- Gasohol (C)
- Aviation Gasoline (D)
- Clear Diesel & Kerosene (E)
- Dyed Diesel & Kerosene (F)

**Line 13 – Gallons Subject to Inspection Fee**

- *Line 5 + Line 6 + Line 17 + Line 17A* from Worksheet for all Product Types

**Line 14 – Gallons of Fuel Exported, Fees Paid**

- Total of Line 14 from Worksheet for all Product Types

**Line 15 – Gallons Subject to Inspection Fee**

- *Line 13 - Line 14*

**Line 16 – Inspection Fee Due**

- *Line 15 \* Inspection Fee Rate from Setup screen per 50 gallons*

Line 17 – Credit/Debit Authorization (Attach Copy of Letter)

- Popup input field from *Preview* screen

Line 18 – Total Inspection Fee Due

- *Line 16 ± Line 17*

Line 19 – Gallons Subject to Transport Load Fee

- Print Line 15

Line 20 – Deduct Gallons Sold to Railroad Corporations and Airlines

- Total gallons from Schedules 10K, 10R, and 10Y for all Product Types

Line 21 – Total Gallons Subject to Transport Load Fee

- *Line 19 - Line 20*

Line 22 – Transport Load Fee

- *Line 21 / Transport Load Fee Gallons from Setup screen \* Transport Load Fee Rate from Setup screen*

Line 23 – Credit/Debit Authorization (Attach Copy of Letter)

- Popup input field from *Preview* screen

Line 24 – Total Transport Load Fee Due

- *Line 22 ± Line 23*

Line 25 – Total fuel tax due

- Line 12, Columns A, B, C, E, and F

Line 26 – Total Aviation Gasoline Tax Due

- Line 12, Column D

Line 27 – Total Inspection Fee Due

- Line 18

Line 28 – Total Transport Load Fee Due

- Line 24

### Line 29 – Total Taxes and Fee Due

- $Line\ 25 + Line\ 26 + Line\ 27 + Line\ 28$

### Line 30 – Penalty

On *Preview* popup screen, if *Penalty* is checked, then do the calculation on the report.

- $Line\ 29 * Penalty\ Rate$  from *Setup* screen

### Line 31 – Interest

On *Preview* popup screen, if *Interest* is checked, then do the calculation on the report.

- $Line\ 29 * Interest\ Rate$  from *Setup* screen

### Line 32 – Total Taxes, Fees, Penalty and Interest Due

- $Line\ 29 + Line\ 30 + Line\ 31$

### Line 33 – Pool Bond Amount Due

- Popup input field from *Preview* screen

### Line 34 – Total Amount Remitted

- $Line\ 32 + Line\ 33$

If there is a credit on Line 34, check one of the boxes:

- Credit to next report
- Refund

## Schedules of Receipts and Disbursements

### Schedules of Receipts

Each Schedule is used to report a single type of fuel. If multiple types of fuel are received, multiple copies of the Schedule will be created. In some cases, a state may not require a column of information. In these cases, the column is included on the Schedule but is not filled in. The Schedule types are:

- **MO1** – Gallons received in Missouri, tax and/or fees paid.
- **MO1B** – Gallons received for export, destination state tax paid.
- **MO1C** – Gallons received, tax paid with an import voucher.
- **MO1E** – Gallons imported from another state, Missouri tax, and/or fees paid.
- **MO2A** – Gallons received, tax and/or fees unpaid – provide explanation below.

- **MO2B** – Gallons received, tax unpaid blend stock.
- **MO2G** – Gallons received, tax-exempt undyed kerosene for sale through barricaded pumps.

## Logic for Schedules of Receipts

The Schedules of Receipts will have one detail line for each Purchase Invoice that meets the following criteria:

- The Schedule on the line item is MO1, MO1B, MO1C, MO1E, MO2A, MO2B, or MO2G.
- The Purchase Invoice Date is within the Date Range specified for the report.

The Schedules of Receipts detail lines will be grouped based on the Schedule Type and Fuel Type Code with each Schedule Type and Fuel Type on a separate page. For example:

- All of the 065 Product Types with Schedule Type MO1 will be reported on one or more pages.
- All of the 160 Product Types with Schedule Type MO1 will be reported on one or more pages.

Kansas reports 150, 161, 167, and 160 (all clear diesel) as separate products. Report all four of these Product Types as 160 for Missouri.

Kansas reports 226, 227, 228, and 231 (all dyed diesel) as separate products. Report all four of these Product Types as 228 for Missouri.

Each page includes a subtotal of that page. The detail lines on each page are sorted by date received/document number. The Total of all detail lines from all pages is printed at the bottom of the last page of each Schedule Type.

The Schedule will reflect the Distributor's Name, Missouri FEIN, Schedule Type, month/year, and page number in the appropriate area designated on the Schedule

These Schedules include the following information for each Receipt:

- Name of Carrier
- Carrier FEIN
- Mode of Transportation
- Point of Origin
- Point of Destination
- Seller's Name
- Seller's FEIN
- Date Received
- Document Number
- Net Gallons
- Gross Gallons
- Billed Gallons

## Schedules of Disbursements (Form 587)

Each Schedule is used to report a single type of fuel. If multiple types of fuel are delivered, multiple copies of the Schedule will be created. All of the states that have adopted Uniformity use these Schedules. In some cases, a state may not require a column of information. In these cases, the column is included on the Schedule but is not filled in. The Schedule Types are:

- **MO5** – Gallons delivered tax collected
- **MO5W** – Gallons of tax-exempt product blended tax and fees unpaid (Effective Jan. 2005)
- **MO7A** – Gallons exported to state of \_\_\_\_\_ (destination state tax paid) (2 copies)
- **MO7B** – Gallons exported to state of \_\_\_\_\_ (Missouri tax paid) (2 copies)
- **MO10A** – Gallons of tax-exempt product blended fees unpaid (Effective Jan. 2005)
- **MO10G** – Gallons of other authorized tax-exempt sales (alcohol only)
- **MO10J** – Gallons of undyed kerosene delivered to filling stations (barricaded pumps only)
- **MO10K** – Gallons delivered to airlines
- **MO10R** – Gallons delivered for use as bunker fuel vessels
- **MO10Y** – Gallons delivered tax-exempt to railroads

### Logic for Schedules of Disbursements

All of the Schedules of Disbursements are produced at the same time. Sales Invoices are the source of data for these Schedules.

The Schedules of Disbursements will have one detail line for each Sales Invoice line item that meets the following criteria:

- The Schedule on the line item is MO5, MO7A, MO7B, MO10G, MO10J, MO10K, MO10R, or MO10Y.
- The Invoice Date is within the date range specified for the report.

The Schedules of Disbursements detail lines will be grouped based on the Schedule Type and Fuel Type Code with each Schedule Type and Fuel Type on a separate page. For example:

- All of the 065 Product Types with Schedule Type 5 will be reported on one or more pages.
- All of the 160 Product Types with Schedule Type 5 will be reported on one or more pages.

Kansas reports 150, 161, 167, and 160 (all clear diesel) as separate products. Report all four of these Product Types as 160 for Missouri.

Kansas reports 226, 227, 228, and 231 (all dyed diesel) as separate products. Report all four of these Product Types as 228 for Missouri.

Each page includes a subtotal of that page. The detail lines on each page are sorted by Invoice date/date shipped. The Total of all detail lines from all pages is printed at the bottom of the last page of each Schedule Type.

The Schedule reflects the Distributor's Name, Missouri FEIN, Schedule type, month/year, and page number in the appropriate area designated on the Schedule.

These Schedules include the following information for each Receipt:

- Name of Carrier
- Carrier's FEIN
- Mode of Transportation
- Point of Origin
- Point of Destination
- Sold to (First Customer)
  - Customer Name (First Customer if split but it will never be a split)
- Purchaser's FEIN
- Date Shipped
- Document Number
- Net Gallons
- Gross Gallons
- Billed Gallons