



Exhibit MO-5
MISSOURI DEPARTMENT OF
REVENUE
Biodiesel Producer Tax Credit

NON-CONFIDENTIAL

Tax Year Beginning
(MM/DD/YY)

Ending
(MM/DD/YY)

Business Name*

Missouri Tax Identification Number

Federal Employer Identification Number

Social Security Number (Sole Proprietor)

Charter Number

Mailing Address*

City*

State*

Zip Code*

Physical Location - Physical Location of the Biodiesel Production Facility in Missouri.*

City*

State*

Zip Code*

Authorized Representative*

Daytime Telephone Number*

Email Address*

* This field is required.

Select Entity Type:

☐ Sole Proprietor ☐ Partnership ☐ Limited Partnership ☐ Limited Liability Company - LLC ☐ C Corporation ☐ S Corporation

☐ Limited Liability Partnership

Taxed as a: ☐ Disregarded Entity ☐ Partnership ☐ Corporation

Qualifications

The person, firm, or corporation for which this form is completed meets the definition of "Missouri biodiesel producer" pursuant to

[Section 135.778, RSMo.](#)

☐ Yes ☐ No

The biodiesel fuel reported on Line 1 of this form meets the definition of "Biodiesel fuel" pursuant to Section 135.778.1(1), RSMo.

☐ Yes ☐ No

Credit Calculation

1. Gallons of qualified biodiesel fuel produced

2. Credit per gallon produced

\$0.02

3. Multiply Line 1 by Line 2 and enter here.

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I hereby certify, to the Missouri Department of Revenue, that the biodiesel producer and fuel produced, as reported on this form, meets the qualifications set forth in Section 135.778 RSMo. The applicant for this tax credit hereby affirms that the applicant employs no illegal aliens.

Authorized Representative Signature

Printed Name

Date (MM/DD/YYYY)

Ever served on active duty in the United States Armed Forces?

If yes, visit 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/

Form 5875 (Revised 08-2023)

Biodiesel Producer Tax Credit (General Information)

A Missouri biodiesel producer who meets the qualifications identified in Section 135.778, RSMo, is allowed a tax credit against the producer's state income tax liability imposed by [Chapter 143, RSMo](#), excluding withholding tax imposed by Sections 143.191 to 143.265, RSMo. The amount of the credit is equal to two cents (\$0.02) per gallon of qualified biodiesel fuel produced by the qualified Missouri producer during the tax year for which the tax credit is claimed. The Biodiesel Producer Tax Credit is applicable to all tax years beginning on or after January 1, 2023. For any Missouri biodiesel producer with a tax year beginning prior to January 1, 2023, but ending during the 2023 calendar year, the producer may claim a tax credit for the amount of biodiesel fuel produced during the portion of such tax year that occurs during the 2023 calendar year.

Definitions

Missouri Biodiesel Producer Definition - A person, firm, or corporation doing business in Missouri that: produces biodiesel fuel in this state, is registered with the United States Environmental Protection Agency according to the requirements of 40 CFR Part 79, and has begun construction on such facility or has been selling biodiesel fuel produced at such facility on or before January 2, 2023.

Qualified Biodiesel Fuel Definition: A renewable, biodegradable, mono alkyl ester combustible liquid fuel that is derived from agricultural and other plant oils or animal fats and that meets the most recent version of the ASTM International D6751 Standard Specification for Biodiesel Fuel Blend Stock. A fuel shall be deemed to be biodiesel fuel if the fuel consists of a pure B100 or B99 ratio. Biodiesel produced from palm oil is not biodiesel fuel for the purposes of this tax credit unless the palm oil is contained within waste oil and grease collected within the United States;

The total amount of tax credits issued under this section for any given fiscal year cannot exceed \$5,500,000. Tax credits authorized under this section will be authorized on a first-come, first-serve basis.

Tax credits authorized under this section cannot be transferred, sold, or assigned.

If the amount of the tax credit exceeds the taxpayer's state tax liability, the difference shall be refundable.

To Claim the Biodiesel Producer Tax Credit

To claim the Missouri Biodiesel Producer Tax Credit, a Missouri biodiesel producer – through their authorized representative – will complete, sign, and submit this form with the filing of their Form MO-1040, Form MO-1120, or Form MO-PTE. If the Missouri Biodiesel Producer files a Form MO-1040 (other than a composite return), Form MO-1120, or Form MO-PTE, the Missouri Biodiesel Producer should also report the credit on Form MO-TC so that the credit can first be applied against any individual income tax liability, corporate income tax liability, or pass-through entity tax liability.

If the Missouri biodiesel producer files a Form MO-1065 or Form MO-1120S, but does not file a Form MO-PTE, Form 5875 and Form MO-TC should be filed with the Form MO-1065 or Form MO-1120S and will also constitute a claim for refund of the Missouri Biodiesel Producer Tax Credit. Claims filed with a Form MO-1065 or MO-1120S must be submitted with a paper filed return and mailed to the Missouri Department of Revenue, P.O. Box 27, Jefferson City, MO 65105.

Taxpayers claiming this credit must produce documentation supporting their claim upon request.

Form 5875 Instructions

Line 1 - Gallons of qualified biodiesel fuel produced: Enter the number of qualifying gallons of biodiesel fuel produced by the Missouri biodiesel producer during the tax year for which the credit is claimed. The biodiesel fuel produced and Missouri biodiesel producer must meet the description above for the gallons produced to qualify for the credit.

Line 2 – A qualified Missouri Biodiesel producer is allowed a tax credit of \$0.02 (2 cents) per gallon of qualified biodiesel fuel produced.

Line 3 - Multiply Line 1 by Line 2 and enter on Line 3.

Authorized Representative Signature

If the authorized representative is not the taxpayer or an officer, member, or partner of the taxpayer already registered as such with DOR for the tax period for which the credit is claimed, a Form 2827 should be filled out for the authorized representative to complete and sign this form on behalf of the taxpayer.

The tax credit applicant must submit a signed and notarized affidavit of compliance relating to unauthorized aliens substantially similar to that made available here: ago.mo.gov/criminal-division/public-safety/unauthorized-alien-workers.

For Federal Privacy Notice for individuals, see Form MO-1040 Instructions.

Pursuant to Section 105.1500, RSMo, the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at corporate@dor.mo.gov or by phone at 573-751-4541.