

**Propane Fee Return**

File your return and pay the fee by the 23rd day of each month to report the previous month’s propane fee. You must file a return even if no activity took place during the month.

<b>Print or Type</b>	For the month of _____ (month) _____ (year)		<input type="checkbox"/> Check if amended	
	Distributor Name	Federal Tax ID Number	Minnesota Tax ID Number	
	Address	City	State	ZIP Code

<b>Propane Fee</b>	1	Number of gallons of propane dispensed at terminal for sale into Minnesota .....	1	_____
	2	Tax rate .....	2	<u>\$0.001</u>
	3	Total propane fee due ( <i>multiply line 1 by line 2</i> ). <b>PAY THIS AMOUNT</b> .....	3	\$ _____

<b>Sign Here</b>	<i>I declare that all information on this return is true, correct and complete.</i>			
	Authorized Signature	Title	Daytime Phone	Date

Mail your Form PF1 to:  
 Minnesota Department of Revenue  
 Petroleum Taxes  
 Mail Station 1510  
 600 N. Robert St.  
 St. Paul, MN 55146-1510

**Form PF1 Instructions**

**General**

You must file Form PF1, *Propane Fee Return*, and pay the fee on liquefied petroleum gas (propane) if you’re any of the following:

- you’re an operator of a terminal located in Minnesota and dispense propane for use or sale in this state (other than for delivery to another terminal)
- you receive propane from a source outside of Minnesota for use or sale in this state

The fee is one tenth of a cent (0.001) per gallon of propane.

The return and payment are due by the 23rd of each month for the previous month, even if you have no activity to report. When the due date falls on a Saturday, Sunday or legal holiday, returns and payments received or postmarked on the next business day are considered timely.

You must keep accurate records of all sales, purchases and transfers of propane for at least 3½ years.

**Payment Options**

**e-Services**

You can pay your fee electronically using the department’s e-Services system. There is no charge for this service. To pay electronically do any of the following:

- go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us), and click on “e-Services Login for Businesses”
- call 1-800-570-3329 to pay by phone

Follow the prompts provided to make your payment.

**Credit or Debit Card**

You can also pay your fee by credit or debit card. There is a charge for this service which is provided by an independent contractor. To make a payment do any of the following:

- go to [www.paystatetax.com/mn](http://www.paystatetax.com/mn)
- call 1-855-947-2966 (Monday – Friday from 7:00 a.m. to 7:00 p.m.)

**Penalties and Interest**

If you don’t pay by the due date, we’ll assess you 1 percent of the fee amount per day for the first ten days you’re late. If you’re required to pay your tax electronically and don’t, we’ll assess you 5 percent of the fee amount, even if we received a paper check on time. Interest will also accrue on any unpaid fee and penalty until paid in full.

**Questions?**

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [petroleum.tax@state.mn.us](mailto:petroleum.tax@state.mn.us)

Phone: 651-296-0889