

# Power Take-Off Worksheet

Period - Enter a Month	Enter Minnesota tax ID (if a business) or Social Security number (if an individual)	
Name		
Address		
City	State	ZIP Code

		<b>A</b> Total gallons used	<b>B</b> % allowed non-tax use	<b>C</b> Refundable gallons (A x B)
_____	Concrete pumping truck	_____	75% (.75)	_____
_____	Corn sheller	_____	70% (.70)	_____
_____	Sewer cleaning/jet vactor	_____	35% (.35)	_____
_____	Ready mix concrete truck	_____	30% (.30)	_____
_____	Sanitation and garbage trucks (including transfer trailers, rolloff trucks, septic pumpers, recycling trucks, and container delivery trucks)	_____	25% (.25)	_____
_____	Self loaders and chip hauling vans (timber and logging)	_____	20% (.20)	_____
_____	Line truck with digger or aerial lift (utility trucks)	_____	20% (.20)	_____
_____	Semi-wreckers	_____	15% (.15)	_____
_____	Bulk feed truck	_____	15% (.15)	_____
_____	Service truck with jack hammer/drill/crane	_____	15% (.15)	_____
_____	Oil and water well service trucks (pump hoist and drill rigs)	_____	15% (.15)	_____
_____	Dump trailer trucks and dump trucks	_____	15% (.15)	_____
_____	Seeder trucks	_____	15% (.15)	_____
_____	Tank trucks	_____	15% (.15)	_____
_____	Tank transport	_____	15% (.15)	_____
_____	Fertilizer spreaders or bulk fertilizer tender trucks	_____	15% (.15)	_____
_____	Feed grinders	_____	15% (.15)	_____
_____	Truck with hydraulic winch	_____	15% (.15)	_____
_____	Carpet cleaning van	_____	10% (.10)	_____
_____	Wreckers	_____	10% (.10)	_____
_____	Hot asphalt distribution truck	_____	10% (.10)	_____
_____	Car carrier with hydraulic winch	_____	10% (.10)	_____
_____	All other qualifying vehicles (attach list)	_____	10% (.10)	_____
			<b>Total (enter on PDR-1, line 2)</b>	_____

## Schedule PDR-1PTO Instructions

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### Purpose

Tax paid on gasoline or special fuel used to operate a power take-off unit (PTO) or auxiliary engine fueled from the same supply tank as the highway vehicle is refundable. The refund claim is based on **only the fuel consumed** by the PTO or auxiliary engine. Fuel consumed during idling time is **not** eligible for refund.

### Reporting requirements

To claim a refund, complete Form PDR-1, *Minnesota Motor Fuel Claim for Refund*, and attach Schedule PDR-1PTO, *Power Take-Off Worksheet*.

**Claims must be filed within one year from the date of purchase.** The postmark date is considered the filing date.

**Each claim must cover only one month. Only one claim per period is allowed and if corrections to the original claim are necessary, an amended claim must be filed.**

For each refund claim, you must have the original sales ticket, bulk fuel invoice or a signed dealer affidavit available for audit at the taxpayer's location.

### Sales tax

If you receive a refund of petroleum taxes paid, you may be required to pay Minnesota use tax on these purchases.

For more information, see Sales Tax Fact Sheet #116, *Petroleum Products*, send an email to [SalesUse.Tax@state.mn.us](mailto:SalesUse.Tax@state.mn.us) or call 651-296-6181 or 1-800-657-3777.

### Use of hubometers (hub meters)

A hubometer measures the actual road mileage of a vehicle. A claim for refund may be based on information provided from a hubometer or odometer and calculated miles per gallon. This information is used to determine the PTO gallons while the vehicle is stationary.

### Calculation of refund

You can determine the amount of fuel subject to refund by either using the allowable percentage method or an alternate method. Whichever method you use, you must meet the record keeping requirements.

#### 1 Allowable percentage method

The department has determined percentages that represent the fuel used by the PTO unit. These percentages are based on the type of PTO unit and are applied against all the fuel in the supply tank of the motor vehicle to which the PTO is attached. Schedule PDR-1PTO, column B, details these percentages.

#### 2 Alternate method

You may choose not to use the straight percentage if you can provide accurate records and documentation to substantiate the refund claim. To use another method of calculation, you must receive written approval from the department in advance.

In column A, enter the total gallons of fuel placed in the motor vehicle on the applicable line. Multiply column A by the percentage in column B and enter the result in column C.

### Record keeping requirements

If the claim is for fuel purchased from a retail service station, you must keep the original sales ticket to verify the claim.

Original sales tickets must have all of the following:

- name and address of dealer or retail station
- number of gallons purchased, price per gallon, type of fuel
- description or unit number of vehicle
- name and address of purchaser
- dollar amount of sale
- rate and amount of motor fuel excise tax charged or a statement that Minnesota tax is included in the price
- date of purchase

The department will accept alternative records for fuel purchased, including computer or electronically generated listings, as long as they clearly provide the necessary information.

If the claim is for fuel withdrawn from your tax-paid bulk storage, detailed disbursement records must be kept.

Information should include all of the following:

- date of disbursement
- number of gallons withdrawn
- description of PTO unit or auxiliary engine

Keep the documentation for at least 3.5 years.