



# ORG-1, Organic Oil Motor Fuel Tax Return

Print or Type	For the period of _____ through _____		Check if Amended: <input type="checkbox"/>
	Name		Minnesota Tax ID or Social Security Number
	Street Address		<input type="checkbox"/> Check if New Address
	City	State	ZIP Code

Figure Your Tax	1 Number of gallons of organic oils or other biological materials used or sold as motor fuel	1	
	2 Tax rate (see instructions)	2	
	3 Tax Due (multiply line 1 by line 2)	3	

Signatures	I declare that this return is correct and complete to the best of my knowledge and belief. I confess judgment to the state of Minnesota for the amount of tax shown due to the extent not timely paid.	
	Authorized Signature	Date
	Title	Daytime Phone

**Make check payable to Minnesota Department of Revenue**

Mail to: Minnesota Department of Revenue  
Petroleum Taxes  
Mail Station 1510  
St. Paul, MN 55146-1510

Phone: 651-296-0889

Email: petroleum.tax@state.mn.us

# Form ORG-1 Instructions

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## Organic Oils Used as Motor Fuel

Organic oils and other unrefined products are subject to the Minnesota fuel excise tax if they are used as motor fuel in a licensed motor vehicle, or are blended with dyed or undyed diesel fuel.

**Organic oils or unrefined products** are products derived from plants or animals and not processed or refined through any chemical reactions. This includes, but is not limited to, any new or used organic oils, i.e. waste oil, used fryer oils, fish oils, unprocessed corn oils, soybean oils and other organic oils.

**Motor fuel** is defined as a liquid, regardless of its composition or properties, used to propel a motor vehicle.

## Who Must Pay the Tax

### Unlicensed Distributors or Retailers

If you distribute or sell organic oils or other unrefined products for use as motor fuel in licensed motor vehicles, you are responsible for paying all motor fuel excise taxes.

Complete Form ORG-1, *Organic Oil Motor Fuel Tax*, and submit it to the Minnesota Department of Revenue along with your payment.

**Licensed distributors:** If you use, sell or blend organic oils or other unrefined products for use as motor fuel in a licensed vehicle, you must report the product on Form PDA-46, *Minnesota Gasoline Tax Return*, and Form PDA-49, *Special Fuel Tax Return*.

### Individuals Using Organic Oils or Unrefined Products as Motor Fuel or for Personal Use

If you use organic oils or unrefined products as motor fuel in a licensed motor vehicle, you are responsible for paying the motor fuel excise tax unless you paid the tax at the time you purchased or received the product.

If you paid the tax at the time you purchased or received the product, you must keep your receipt for at least 3½ years as proof that the tax was paid.

If you did not pay tax at the time you purchased or received the product, you must pay the motor fuel excise tax due to the department.

Complete Form ORG-1, *Organic Oil Motor Fuel Tax Return*, and submit it to the department along with your payment.

## Completing the Form

Enter the period for which you are filing at the top of the form.

### Line 1

Enter the number of gallons of organic oils or other biological materials used or sold as motor fuel.

### Line 2

A surcharge is imposed on all motor fuels effective Aug. 1, 2008, and is updated annually. Determine the appropriate tax rate below:

For claims before January 1, 2025 . . . . .	0.285	For claims after January 1, 2025	0.318
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## Payment Options

### Electronic Payments

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and log in to e-Services. You'll need your bank routing and account numbers. When paying electronically, you must use an account not associated with a foreign bank.

You can also pay by debit or credit card, or by ACH credit. See Make a Payment on our website for details.

Payment is due by the 23rd of the month following the end of the quarter. If no activity has taken place, you must still file a return showing the word "**None**" on the form.

### Paying by Check

If you are paying by check you must include a payment voucher. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Voucher** in Search. Select e-Services Payment Voucher System and follow the prompts to create a payment voucher. Send your Form ORG-1 and your check to:

Minnesota Department of Revenue  
Petroleum Taxes  
Mail Station 1510  
St. Paul, MN 55146-1510

## Information and Assistance

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

This information is available in alternate formats.

**Note:** If you send an email, privacy laws prevent us from transmitting email messages that contain confidential information. Therefore, if you are requesting information related to your account or tax returns, please provide us with the company's name and Minnesota tax ID number and your name and phone number.