



# PDR-1T, Transit and Ambulance Claim for Refund

You must use the most current version of this form. Forms are available at [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

Complete a separate claim for each month. Read the instructions before you complete the form.

Check if filing: ☐ Original claim; or  
☐ Amended claim

Print or Type

Company Name			Minnesota Tax ID
Address			
City	State	ZIP Code	Period (enter month and year)

## Under which of the following Minnesota statutes are you filing (check one)?

- ☐ M.S. 174.24. Contracted to and receiving financial assistance from the Minnesota Department of Transportation.
- ☐ M.S. 473.384. Contracted to and receiving financial assistance from the Metropolitan Council.
- ☐ M.S. 256B.0625, subd. 17. Registered with and receiving reimbursement for medical transportation from the Minnesota Department of Human Services. Enter provider #: \_\_\_\_\_
- ☐ M.S. 144E.10. Licensed with the Emergency Medical Ground Services Regulatory Board.
- ☐ M.S. 144E.12. Licensed with the Emergency Medical Air Services Regulatory Board.
- ☐ M.S. 296A.07 Subd. 4 (2)/296A.08 Subd. 3 (2) Transportation providers (see instructions for details).
- ☐ M.S. 296A.07 Subd. 4 (4)/296A.08 Subd. 3 (4) Mobile medical labs (see instructions for details).

Figure the Refund

	A Gasoline (round to whole gallons)	B Undyed Diesel/ Undyed Kerosene (round to whole gallons)	C AV Gas (round to whole gallons)	D Jet Fuel (round to whole gallons)
1 Gallons (see instructions on back for method of calculating refund) . . . . . 1	.00	.00	.00	.00
2 Tax rate (see instructions) . . . . . 2			0.05	.15
3 Multiply line 1 by line 2 . . . . . 3 \$	\$	\$	\$	\$
4 Gasoline and special fuel tax refund (add line 3, columns A, B, C and D) . . . . . 4\$				

For a direct deposit refund, complete the following (see instructions on back). Otherwise, you will receive a check.

Account type:	Routing number	Account number
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	<input type="text"/>	<input type="text"/>

Attach a detailed list of all qualifying vehicles and equipment.

You must keep all records regarding this refund (receipts, mileage logs, bills of lading, fuel logs, transportation reimbursement requests from other agencies, etc.) for at least 3.5 years.

Sign Here

## All refunds are subject to audit by the Department of Revenue.

I declare under the penalties of criminal liability for willfully making any false statements herein, that this refund claim has been examined by me and to the best of my knowledge and belief is true and complete.

Authorized Signature	Title	Date	Daytime Phone
----------------------	-------	------	---------------

Mail Form PDR-1T and your list of qualifying vehicles to:

Minnesota Department of Revenue, Petroleum Taxes, Mail Station 4108, St. Paul, MN 55146-4108

Phone: 651-296-0889 Email: [petroleum.tax@state.mn.us](mailto:petroleum.tax@state.mn.us) - For questions only

# Form PDR-1T Instructions

---

## Purpose

Excise tax paid on gasoline or special fuels is refundable to the end user if used for qualified purposes (see “Qualified Purposes” on this page) or used in a manner that is exempt under Minnesota law (M.S. 296A.07, subd. 4, and M.S. 296A.08, subd. 3). **Note:** Be sure to check our website to ensure you are using the most current Form PDR-1T.

Complete this form to claim a refund if you are any of the following:

- a transit system or transit provider who received financial assistance or reimbursement under M.S. 174.24, 256B.0625, subd. 17, or 473.384
- an ambulance service provider licensed under M.S. 144E.10 or 144E.12
- providers of transportation to recipients of medical assistance home and community-based services waivers enrolled in day programs, including adult day care, family adult day care, day treatment and habilitation, prevocational services and structured day services under M.S. 296A.07 Subd.4(2) or 296A.08 Subd.3(2)
- providers of medical or dental services by a federally qualified health center, as defined under title 19 of the Social Security Act, as amended by Section 4161 of the Omnibus Budget Reconciliation Act of 1990, with a motor vehicle used exclusively as a mobile medical unit under M.S. 296A.07 Subd.4(4) or 296A.08 Subd.3(4)

You must attach a separate schedule providing a list of all qualifying vehicles in which the fuel was used.

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

Your claim for refund is subject to audit. You must keep all records pertaining to this claim (receipts, mileage logs, bills of lading, fuel logs, transportation reimbursement requests from other state agencies, etc.) for at least 3.5 years. Do not send in copies of receipts or invoices.

## Sales and Use Tax

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

## Line Instructions

### Line 1 — Method of Calculating Refund

If you're filing under M.S. 144E.10, 144E.12, 174.24, 296A.07 subd. 4(2)/296A.08 subd. 3(2), M.S. 296A.07, subd. 4(4)/296A.08 subd. 3(4), or 473.384, enter the number of gallons of fuel used during the month in eligible vehicles.

If you're filing under M.S. 256B.0625, subd. 17, use the worksheet on page 2 to determine the amount to enter on line 1. The miles must match the miles submitted to the DHS or Managed Care Organization (MCO) for reimbursement.

Complete a separate worksheet for gasoline and special fuels. The worksheets must be included when you file the refund claim.

### Line 2 — Tax Rates

For gasoline and undyed diesel or kerosene claimed in Col. A or B, use the proper rate below:

- For Claims in periods before January 1, 2025, your tax rate is \$0.285/gallon.
- For Claims in periods before January 1, 2026, your tax rate is \$0.318/gallon.
- For Claims in periods after January 1, 2026, your tax rate is \$0.326/gallon.

## Direct Deposit

If you want the full refund from line 4 to be directly deposited into your checking or savings account, enter the routing and account numbers. You must use an account not associated with any foreign banks.

If the routing or account number is incorrect or is not accepted by your financial institution, your refund will be sent to you in the form of a paper check.

By providing your banking information, you are authorizing the department and your financial institution to initiate electronic credit entries, and if necessary, debit entries and adjustments for any credits made in error.

## 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.

# Form PDR-1T Instructions

## Qualified Purposes

There are seven Minnesota Statutes (M.S.) under which a refund may be claimed:

**M.S. 144E.10** — Ambulance service providers licensed with the Emergency Medical Ground Services Regulatory Board. These providers are eligible for refund of all state motor fuel and special fuel excise taxes paid for and used in their ambulances.

**M.S. 144E.12** — Ambulance air service providers licensed with the Emergency Medical Air Services Regulatory Board. These providers are eligible for refund of all state motor fuel and special fuel excise taxes paid for and used in their air ambulances.

**M.S. 174.24** — Any public or private operator of a transit system that is contracted to and receiving financial assistance from the Minnesota Department of Transportation in the Public Transit Participation Program is eligible for refund of all state motor fuel and special fuel excise taxes paid. The refund is only for fuel used in vehicles that actually provide transit services. *Note:* This program is only for transit providers outside the Twin Cities metropolitan area.

**M.S. 473.384** — Any public or private operator of a transit system that is contracted to and receiving financial assistance from the Metropolitan Council to provide transit services within the metropolitan area is eligible for refund of all state motor fuel and special fuel excise taxes paid. The refund is only for fuel used in vehicles that actually provide transit services. *Note:* This program is only for transit providers within the Twin Cities metropolitan area.

**M.S. 256B.0625, subd. 17** — Medical transportation provided by a special transportation services provider or common carrier recognized by and receiving reimbursement from the Minnesota Department of Human Services (DHS) is eligible for refund of state motor fuel and special fuel excise taxes paid commensurate with the reimbursement procedure used by the DHS. DHS reimburses under this statute only for mileage while actually providing transportation, not when the transit vehicle is en route to pick up passenger(s), commonly referred to as loaded miles.

**No-Load Miles:** ATS and STS miles driven without the recipient in the vehicle are considered an excluded cost of transportation. The miles are not reimbursable and cannot be billed to the recipient.

**M.S. 296A.07 Subd. 4 (2)/296A.08, subd. 3 (2)** — Providers of transportation to recipients of medical assistance home and community-based services waivers enrolled in day programs, including adult day care, family adult day care, day treatment and habilitation, prevocational services and structured day services.

**M.S. 296A.07 Subd. 4 (4)/296A.08, subd. 3 (4)** — Providers of medical or dental services by a federally qualified health center, as defined under title 19 of the Social Security Act, as amended by Section 4161 of the Omnibus Budget Reconciliation Act of 1990, with a motor vehicle used exclusively as a mobile medical unit.

## Worksheet for Filings Under M.S. 256B.0625, subd. 17

For each type of vehicle, enter the number of vehicles used during the month. For "number of miles," enter the miles driven as reported to the DHS or MCOs (sometimes referred to as loaded miles). Include a copy of this worksheet with your claim.

**Buses** (number of vehicles \_\_\_\_\_)

- 1 Number of miles . . . . . **1** \_\_\_\_\_
- 2 Multiply line 1 by 1.5 . . . . . **2** \_\_\_\_\_
- 3 Bus gallons (divide line 2 by 4 mpg) . . . . . **3** \_\_\_\_\_

**Taxis** (number of vehicles \_\_\_\_\_)

- 4 Number of miles . . . . . **4** \_\_\_\_\_
- 5 Multiply line 4 by 1.5 . . . . . **5** \_\_\_\_\_
- 6 Taxi gallons (divide line 5 by 15 mpg) . . . . . **6** \_\_\_\_\_

**Minivans** (number of vehicles \_\_\_\_\_)

- 7 Number of miles . . . . . **7** \_\_\_\_\_
- 8 Multiply line 7 by 1.5 . . . . . **8** \_\_\_\_\_
- 9 Minivan gallons (divide line 8 by 15 mpg) . . . . . **9** \_\_\_\_\_

**Maxivans** (number of vehicles \_\_\_\_\_)

- 10 Number of miles . . . . . **10** \_\_\_\_\_
- 11 Multiply line 10 by 1.5 . . . . . **11** \_\_\_\_\_
- 12 Maxivan gallons (divide line 11 by 11 mpg) . . . . . **12** \_\_\_\_\_
- 13 Total gallons (add lines 3, 6, 9 and 12) . . . . . **13** \_\_\_\_\_

Enter this amount on line 1 of the form. Attach a copy of this worksheet to your Form PDR-1T.