



# DC1, Annual Registration Fee for Dry Cleaning Facilities

Read the instructions on the back before completing this form. Make any necessary corrections to the information printed below, and be sure to enter your Environmental Protection Agency (EPA) number, if applicable.

**Due Oct. 1, 2026**

<b>Print or Type</b>	Name of Dry Cleaning Facility			Minnesota Tax ID Number
	Address			EPA Number (If Applicable)
	City	State	ZIP Code	Site Address

**List your supplier(s) of dry cleaning solvents.**

<b>Suppliers</b>	Name	Address
	Name	Address

**Registration Fee**

1 Total hours worked (*see instructions*) ..... **1** \_\_\_\_\_

2 a Full-time equivalence rating (*divide line 1 by 2,000*) ..... **2a** \_\_\_\_\_

b If your facility was open for less than one year, multiply line 2a by 50 and divide result by the number of weeks you were in business (*see instructions for example*) ..... **2b** \_\_\_\_\_

3 If the amount on line 2a or line 2b is:

- less than 5, enter \$8,212
- 5 to 10, enter \$25,463
- more than 10, enter \$46,888

This is the **AMOUNT YOU OWE** ..... **3** \_\_\_\_\_

**Payment Options**

You have the option of paying the full amount by Oct. 19, 2026, OR making four electronic payments by the due dates. Select your payment option. See instructions on back.

Select payment option:

Pay full amount on line 3 by Oct. 19, 2026.

Make four electronic payments. **You must notify us by Oct. 1** that you will be making payments by the following due dates:

Payment 1 due Oct. 19, 2026	Payment 2 due Jan. 18, 2027
Payment 3 due April 19, 2027	Payment 4 due June 18, 2027

**Direct debit authorization for quarterly payments.** If you choose to make four electronic payments, enter your banking information below. By entering your banking information and signing the return, you are authorizing the Department of Revenue to automatically withdraw one-fourth of the registration fee from your account on the dates provided above. You must use an account not associated with any foreign banks.

Account type:      Routing number      Account number

Checking    Savings           

**Sign Here**

*I declare that this form is correct and complete to the best of my knowledge and belief.*

Authorized Signature	Title	Date	Daytime Phone
_____	_____	_____	_____

Mail to: Minnesota Revenue, Mail Station 3331, 600 N. Robert St., St. Paul, MN 55146-3331  
 Phone: 651-282-5770 Email: environmental.tax@state.mn.us

# Form DC1 Instructions

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## General Information

Minnesota law requires dry cleaning facilities to register with the Minnesota Department of Revenue each year and pay an annual fee (*M.S. 115B.47 to 115B.51*). A dry cleaning facility is a facility that is used for a dry cleaning operation.

If you own or operate a dry cleaning facility in Minnesota, you must complete this form and pay the fee due. You have the option to pay the full amount due by Oct. 19, 2026, or electronically pay the amount due in four installment payments (see *Payment Options*).

**Exceptions:** You do not have to pay the fee or file a return if the dry cleaning facility is any of the following:

- Coin-operated
- Located on a U.S. military base
- A uniform service or linen supply business
- Located in a prison or other penal institution
- On the national priorities list established under the Federal Superfund Act
- One at which a response action was taken or started before July 1, 1995, unless a settlement agreement was approved by the commissioner by July 1, 1997 (*M.S. 115B.17*)

## Minnesota Tax ID Number

Make sure the number shown on this form is correct. If it's not, or if there is no ID number shown, enter the correct number.

If you do not have a Minnesota tax ID number, you must register for one. To register, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and select **Register for a Minnesota tax ID number** on the **e-Services** menu, or call 651-282-5225 or 1-800-657-3605.

## Supplier Information

Please provide the name and address of your suppliers of dry cleaning solvents. Although not required, this information will help us keep them informed of their tax responsibilities.

## "Use" Fees

If you purchased dry cleaning solvents for dry cleaning in Minnesota, but did not pay a Minnesota solvent fee to your supplier, you're required to report and pay the solvent fee when you file your Sales and Use Tax in e-Services. For more information, go to our website and enter **Dry Cleaner** in the Search box.

## Pay Electronically

If you are required to pay any Minnesota tax electronically, you must also pay your dry cleaning registration fee electronically.

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and log in to e-Services. Follow the prompts for a business to make a **dry clean facility fee** payment. You will need your Minnesota tax ID number, password and banking information. When paying electronically, you must use an account not associated with any foreign banks.

*Note:* If you are using the system for the first time and you need a temporary password, call 651-282-5225 or 1-800-657-3605.

After you authorize the payment, you will receive a confirmation number. You can cancel a payment up to one business day before the scheduled payment date if needed.

## Penalties and Interest

If you do not file your return on time or pay the amount due by the payment dates, you may be charged penalty and interest.

**Late-payment penalty.** If you do not pay the fee on time, you will be charged a late-payment penalty. If your payment is one to 30 days late, the penalty is 5 percent of the amount owed; 31 to 60 days late, 10 percent; over 60 days, 15 percent.

**Late-filing penalty.** If you also do not file your return on time, an additional 5 percent of the unpaid fee will be added to the late-payment penalty. The maximum penalty for filing late and paying late is 20 percent.

**Interest.** Interest is due on both the fee and penalty you owe. The interest rate for 2026 is 8 percent. The rate may change for 2027. Interest is calculated using the following formula:

$$\text{Interest} = (\text{fee} + \text{penalty}) \times \# \text{ of days late} \times \text{interest rate} \div 365$$

## Line Instructions

### Line 1 — Total Hours Worked

Enter the total hours employees, owner, partners, and any others worked at the facility from July 1, 2025 through June 30, 2026. You must include hours spent on tasks unrelated to the dry cleaning business, such as wet washing, alterations, and car washing.

### Line 2a — Full-Time Equivalence Rating

The fee you owe is based on your business's full-time equivalence (FTE) rating. To determine your FTE rating, divide the total hours worked on line 1 by 2,000 (the number of work hours during a year for a full-time employee).

## Form DC1 Instructions (Continued)

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### Line 2b

If you were in business for less than a year between July 1, 2025, and June 30, 2026, follow the steps below:

- 1 Multiply your FTE rating on line 2a by 50 . . . . . \_\_\_\_\_
- 2 Divide step 1 by the number of weeks you were in business. \_\_\_\_\_

*Example:* Your FTE rating on line 2a is 2.3 and you were in business for 40 weeks.

*Step 1:*  $2.3 \times 50 = 115$

*Step 2:*  $115 \div 40 = 2.875$

You would enter 2.9 on line 2b.

### Payment Options

You have the option to pay the full amount due by Oct. 19, 2026 OR make four electronic payments beginning Oct. 19, 2026 (see *Payment Due Dates* below).

If you choose to make four installments, you must notify us by Oct. 1, 2026 of your choice. If you don't notify us by Oct. 1, the full payment due defaults to Oct. 19, 2026.

**To pay the full amount.** Electronically pay the amount on line 3 (see *Pay Electronically*).

### Payment Due Dates

You have the option to pay the full amount due by Oct. 19, 2026, OR make four payments due Oct. 19, 2026, and Jan. 18, April 19, and June 18 of 2027. Interest is due on installment payments. You must notify us by Oct. 1, 2026, that you will make installment payments. If you don't notify us, your full payment is due Oct. 19, 2026.

**To pay the full amount on line 3,** see *Pay Electronically*.

If you are not required to pay electronically and choose to pay by check, you must include a payment voucher. Go to our website and select **Make a Payment** and then **By check** to create a voucher.

### Information and Assistance

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

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

Phone: 651-282-5770

This material is available in alternate formats.