

PDR-1, Minnesota Motor Fuel Claim for Refund



Complete a separate claim for each month. Read the instructions before you complete this form. You **must** list nonlicensed equipment or your claim will be returned to you.

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

Print or Type	Period (enter month and year)		Minnesota Tax ID (if a business) or Social Security Number	
	Name		Check reason(s) for filing claim:	
	Address ☐ Check if new address		☐ Airline ground use ☐ Landscaping ☐ Biodiesel ☐ Logging ☐ Construction ☐ Refrigeration units ☐ Farming ☐ Well drilling ☐ Kerosene ☐ Other: _____	
	City	State	ZIP Code	

	Column A Gasoline (in whole gallons)	Column B Undyed Diesel/Kerosene (in whole gallons)
1 Gallons used off the highway in equipment other than to operate power take-off (PTO) units on which tax was paid (round to whole gallons) 1	.00	.00
2 PTO gallons subject to refund (round to whole gallons) (attach Schedule PDR-1PTO) 2	.00	.00
3 Total gallons eligible for refund (add lines 1 and 2) 3	.00	.00
4 Tax rate (see instructions) 4		
5 Multiply line 3 by line 4 5	\$	\$
6 Gasoline and special fuel tax refund (add line 5, columns A and B) 6	\$	\$

To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type:	Routing number	Account number
☐ Checking ☐ Savings		

Gasoline Nonlicensed Equipment	Gallons	Diesel Nonlicensed Equipment	Gallons
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

If you need more space, enclose a separate sheet of paper.

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
_____	_____	_____	_____

You must keep all records regarding this refund (miles traveled, fuel receipts, bills of lading, fuel logs and IFTA reports) for at least 3.5 years.

Mail Form PDR-1 and your list of nonlicensed equipment to:
 Minnesota Department of Revenue, Petroleum Taxes, Mail Station 4108, 600 N. Robert St., St. Paul, MN 55146-4108.
 Phone: 651-296-0889. Email: petroleum.tax@state.mn.us - For questions only

Form PDR-1 Instructions

Purpose

Complete this form to get a refund of Minnesota tax paid on gasoline, undyed diesel fuel and undyed kerosene used for qualifying purposes in your trade or business (including farming).

Claims for a qualifying trade or business (production of income) must include a list of nonlicensed equipment in which the fuel was used.

A qualifying purpose means gasoline or special fuel used in any of the following:

- on a farm for farming purposes
- for off-highway business use in your trade, business or activity for the production of income. **(Off-highway business does not include use in a motor vehicle registered for highway use within the last 12 months.)**
- certain emergency vehicles that are
 - diesel powered
 - clearly marked as emergency vehicle
 - owned by a city, county, or municipality

This refund does not apply to gasoline or special fuel purchased for personal use, such as for lawn and garden equipment, or for fuel used in boats, snowmobiles, airplanes or licensed motor vehicles.

Your claim for refund is subject to audit. You must keep all records pertaining to this claim (fuel receipts, bulk purchase receipts, bills of lading, fuel logs and IFTA reports) for at least 3.5 years from the time the claim is submitted. Do not send copies of receipts or invoices.

Due Date

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.

Keep Accurate Records

You must obtain a sales ticket/invoice for each purchase made during the claim period, regardless of amount. **You are no longer required to send receipts with your claim, but must keep them for 3.5 years.**

The name and address of the dealer must be machine-printed or rubber-stamped on each sales ticket/invoice. Also, each sales ticket/invoice must be machine-numbered and show the name of the purchaser, date of sale, number of gallons, type of product, price per gallon and amount of tax.

All refunds are based on usage and not on purchases. If purchasing fuel from retail stations, receipts need to be labeled as to what type of equipment the fuel went into.

When dispensing fuel from a bulk tank, you must keep records that provide the date the fuel was withdrawn and the number of gallons, and a description of the equipment the fuel was used in. Fuel logs must be maintained and made available to the Department of Revenue upon demand.

Keep accurate records of all your sales tickets/invoices for at least 3.5 years.

Sales and Use Tax

If you receive a refund on 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 or call 651-296-6181 or 1-800-657-3777.

Line Instructions

Line 2, Columns A and B — PTO

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.

To claim a refund, complete Schedule PDR-1PTO, *Power Take-Off Worksheet*, and attach it to this form.

If you file IFTA returns, please use these gallons when filing a PDR-1 claim. For more information, please visit our website.

Line 4 — Tax Rates for gasoline and undyed diesel or kerosene claimed in Col. A or B, use the proper rate below:

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, 2026, your tax rate is \$0.318/gallon.
- For claims in periods after January 1, 2026, and before January 1, 2027, your tax rate is \$0.326/gallon
- For claims in periods after January 1, 2027, your tax rate is \$0.328/gallon