DEPARTMENT OF REVENUE

* 2 2 6 4 4 1 *

PDR-1AV, Aviation Fuel Tax Claim for Refund

Licensed special fuel dealers: Use this form to calculate the claim for refund on your special Fuel Tax Return, line 11. Keep with your tax records.

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

Print or Type

Period *(enter month and year)*

Name

Address

City | State | Zip Code

Enter Minnesota Tax ID *(if a business)* or Social Security Number *(if an individual)*

FAA Registration Number

N

Calculations

After July 1, 2014, please see instructions for qualifications to claim credit.

		A Filing for This Period	B Filed for Prior Periods	C Total Filed to Date (A + B)
1 Gallons purchased	**1**			
2 Adjustments *(see instructions)*	**2**			
3 Net gallons purchased *(subtract line 2 from line 1)*	**3**			
4a Gallons used in motor vehicles or sold to others	**4a**			
4b Gallons used in other than motor vehicles or aircraft	**4b**			
5 Balance *(subtract the sum of lines 4a and 4b from line 3)*	**5**			

Refund Amount

		A Refundable Gallons	B Rate	C Amount (A x B)
6 Enter refundable gallons for this period purchased during the calendar year for the quantities below *(see instructions)*:				
a each gallon up to 50,000 gallons	**6a**		.10	
b more than 50,000 gallons and up to 150,000 gallons	**6b**		.13	
c more than 150,000 gallons and up to 200,000 gallons	**6c**		.14	
d more than 200,000 gallons	**6d**		.145	
e gallons from line 4b, column A	**6e**		.15	
7 Automobile gas used in aircraft. *(if this is your first claim, attach a copy of STC certificate and FAA-337)*	**7**		see instructions	

8 Total refund due for this period *(add lines 6a-6e, column C, and line 7, column C)* . . . **8** ______

Licensed special fuel dealers: Enter amount from line 8 on your Special Fuel Tax Return, line 11. Keep this form with your tax records.

Unlicensed special fuel dealers: To have your refund direct deposited, enter the following. Otherwise, you will receive a check.

Account type: ☐ Checking ☐ Savings

Routing number

Account number

Sign Here

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

Authorized Signature | Title | Date | Daytime Phone

Unlicensed special fuel dealers:

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

(Rev. 9/26)

Form PDR-1AV Instructions

Purpose

If you purchased jet fuel for aircraft use and you paid excise tax at the time of purchase, you may qualify for a reduction of the tax paid.

To qualify for a refund of tax paid, you must have received, sold, stored or withdrew the jet fuel from storage for the purpose of producing or generating power for propelling aircraft. The fuel cannot have been used in motor vehicles.

Effective July 1, 2017; *296A.17 subd.3* is amended to allow a graduated refund to persons who paid the tax under *296A.17 subd.1* and who paid the airflight property tax under section *270.072* or is an aerial applicator with a category B, general aerial license, under section *18B.33*. All other purchases of jet fuel do not qualify for the graduated refund.

If you are a licensed special fuel dealer, complete Form PDR-1AV to calculate your refund to enter on your monthly *Special Fuel Tax Return*.

If you are an unlicensed special fuel dealer, you must complete and mail this claim form to the department to receive your refund. Mail your claim to the address provided at the bottom of the form.

Due Date

Refund calculations are made on a calendar-year basis only. Your final claim for a calendar year must be filed on or before April 30 following the year for which the refund is claimed.

Keep Accurate Records

Obtain an invoice for each purchase regardless of the amount.

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

Keep accurate records of all your invoices for at least 3½ years.

Line Instructions

Line 1

Column A. Enter the number of gallons of jet fuel purchased during the period of this claim and supported by original invoices(s).

Column B. Enter the total gallons purchased and claimed for refund in prior periods during the current calendar year.

Line 2

Column A. Enter the number of gallons to be deducted for shrink allowances at 1% (multiply line 1, column A by 1% [.01]), defueling, etc.

Column B. Enter the total gallons deducted as adjustments on claims filed in prior periods during the current calendar year.

Line 4a

Column A. Enter the number of gallons of jet fuel used in motor vehicles or sold to others during the period of this claim.

Column B. Enter the total gallons of jet fuel used in motor vehicles or sold to others shown on claims filed in prior periods during the current calendar year.

Line 4b

Column A. Enter the number of gallons of jet fuel used other than in aircraft or motor vehicles during the period of this claim.

Column B. Enter the total gallons of jet fuel used other than in aircraft or motor vehicles shown on claims filed in prior periods during the current calendar year.

Lines 6a-6e

Enter the gallons from line 5, column A, on lines 6a through 6d as appropriate. *Note:* Line 5, column B, should be considered in this graduated refund to allow for the proper rate calculation when filing multiple returns in a calendar year.

Also enter the amount from line 4b, column A, on line 6e, column A.

Line 7

Column A. Enter the number of gallons of automobile gasoline used in aircraft period of this claim.

Column B. Enter the proper rate below:
For claims after January 1, 2026 and before January 1, 2027 . . . . 0.276
For claims after January 1, 2027 . . . . 0.278

Direct Deposit

If you are an unlicensed special fuel dealer and you want the full amount on line 8 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.

Continued

Form PDR-1AV Instructions (Continued)

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.

Questions?

Website: **www.revenue.state.mn.us**
Email: petroleum.tax@state.mn.us
Phone: 651-296-0889

This information is available in alternate formats.

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If you purchased jet fuel for aircraft use and you paid excise tax at the time of purchase, you may qualify for a reduction of the tax paid.

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If you are a licensed special fuel dealer, complete Form PDR-1AV to calculate your refund to enter on your monthly *Special Fuel Tax Return*.

If you are an unlicensed special fuel dealer, you must complete and mail this claim form to the department to receive your refund. Mail your claim to the address provided at the bottom of the form.

Due Date

Refund calculations are made on a calendar-year basis only. Your final claim for a calendar year must be filed on or before April 30 following the year for which the refund is claimed.

Keep Accurate Records

Obtain an invoice for each purchase regardless of the amount.

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

Keep accurate records of all your invoices for at least 3½ years.

Line Instructions

Line 1

Column A. Enter the number of gallons of jet fuel purchased during the period of this claim and supported by original invoices(s).

Column B. Enter the total gallons purchased and claimed for refund in prior periods during the current calendar year.

Line 2

Column A. Enter the number of gallons to be deducted for shrink allowances at 1% (multiply line 1, column A by 1% [.01]), defueling, etc.

Column B. Enter the total gallons deducted as adjustments on claims filed in prior periods during the current calendar year.

Line 4a

Column A. Enter the number of gallons of jet fuel used in motor vehicles or sold to others during the period of this claim.

Column B. Enter the total gallons of jet fuel used in motor vehicles or sold to others shown on claims filed in prior periods during the current calendar year.

Line 4b

Column A. Enter the number of gallons of jet fuel used other than in aircraft or motor vehicles during the period of this claim.

Column B. Enter the total gallons of jet fuel used other than in aircraft or motor vehicles shown on claims filed in prior periods during the current calendar year.

Lines 6a-6e

Enter the gallons from line 5, column A, on lines 6a through 6d as appropriate. *Note:* Line 5, column B, should be considered in this graduated refund to allow for the proper rate calculation when filing multiple returns in a calendar year.

Also enter the amount from line 4b, column A, on line 6e, column A.

Line 7

Column A. Enter the number of gallons of automobile gasoline used in aircraft period of this claim.

Column B. Enter the proper rate below:

For claims before January 1, 2025 . . . . 0.235
For claims after January 1, 2025 . . . . 0.268