DEPARTMENT OF REVENUE

Form UT1, Individual Use Tax Return

* 2 6 6 5 9 1 *

You can file and pay use tax electronically on our website at **www.revenue.state.mn.us**. Read the instructions before completing this form.

Your Name			Social Security Number
Street Address			Year Items Were Purchased
City	State	ZIP Code	County in which you live

Section A — Minnesota General Use Tax

1 Amount paid for *all* taxable purchases on which the sellers did not charge and collect the appropriate amount of sales and local taxes . . . . 1 ______

Purchase price (included on line 1) for the following:

a Aircraft. . . . . Purchase price ______ Aircraft N-Number ______

Snowmobile . . . . Purchase price ______

Watercraft . . . . Purchase price ______

All-Terrain Vehicle. . . . Purchase price ______

2 If the amount on Line 1 is $770 or less, enter the amount included in Line 1 for items purchased for personal use from sellers that are not registered and not required to collect Minnesota Sales Tax (e.g., out-of-state sellers). If the amount on Line 1 is more than $770, enter 0 on this line . . . . 2 ______

3 Subtract Line 2 from Line 1 . . . . 3 ______

4 Minnesota general Use Tax: Multiply Line 3 by 0.06875. . . . . 4 ______

5 Credit for general sales taxes already paid to Minnesota or another state. *(see instructions)* If no sales taxes were paid, enter zero . . . . 5 ______

6 Subtract Line 5 from Line 4. If the amount is less than zero, enter zero. **TOTAL AMOUNT OF MINNESOTA GENERAL USE TAX DUE**. . . . . 6 ______

Section B — Minnesota Local Use Tax

7 Local use taxes. If you live in a local tax area and did not pay local tax on your purchases, you owe local use tax *(see instructions)*

	Local Tax	Purchase Price		Rate		
a	______	______	X	______	=	7a ______
b	______	______	X	______	=	7b ______
c	______	______	X	______	=	7c ______
d	______	______	X	______	=	7d ______
e	______	______	X	______	=	7e ______

Total local use taxes due *(add lines 7a through 7e)* . . . . 7 ______

8 Credit for local taxes already paid to another state or political subdivision of this state. . . . . 8 ______

9 Subtract line 8 from line 7. If the amount is less than zero, enter zero. **TOTAL AMOUNT OF LOCAL USE TAX DUE** . . . . 9 ______

Section C — Liquor Tax

10 Liquor gross receipts use tax. Multiply untaxed liquor purchases by 0.025 . . . . 10 ______

11 Credit for liquor taxes already paid to another state . . . . 11 ______

12 Subtract Line 11 from Line 10. If the amount is less than zero, enter zero. **TOTAL AMOUNT OF LIQUOR TAX DUE** . . . . 12 ______

Section D — Cannabis Tax

13 Taxable cannabis products. Multiply untaxed cannabis purchases by 0.15 . . . . 13 ______

14 Credit for cannabis taxes already paid to another state . . . . 14 ______

15 Subtract Line 14 from Line 13. If the amount is less than zero, enter zero. **TOTAL AMOUNT OF CANNABIS TAX DUE** . . . . 15 ______

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16	Total use tax due *(add Lines 6, 9, 12, and 15)*	**16**	
17	Penalty *(see instructions)*	**17**	
18	Interest *(see instructions)*	**18**	
19	Add lines 16 through 18. This is the **TOTAL AMOUNT DUE** *(Make check payable to Minnesota Revenue)*	**19**	

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

Signature		Date	Daytime phone	☐ I authorize the Minnesota Department of Revenue to discuss this tax return with the preparer.
Paid preparer's signature	Minnesota tax ID, SSN or PTIN	Date	Daytime phone	

If you choose to file a paper return, complete this form and mail it with your check to:
Minnesota Department of Revenue
Mail Station 1125
600 N. Robert St.
St. Paul, MN 55146-1125

Form UT1 Instructions

Use tax is the counterpart of sales tax. You owe Minnesota Use Tax when Minnesota Sales Tax is not charged on taxable items you buy, whether you buy them in Minnesota or outside the state.

Sales and Use Tax publications are available on our website at www.revenue.state.mn.us. For more information about Use Tax, see the *Use Tax for Individuals* publication. For businesses not required to have a Sales Tax permit, see the *Use Tax for Businesses* publication.

Due dates

Individuals

You may be exempt from personal Use Tax if your untaxed purchases total $770 or less during the calendar year.

If your untaxed purchases total more than $770, you must file a return and pay the tax due by April 15 of the following year.

Businesses Not Required to Have a Sales Tax Permit

If your total purchases subject to Use Tax were for business use and total $18,500 or less for the year, you must file a return and pay the tax due by April 15 of the following year.

If your total purchases subject to Use Tax exceed $18,500 before the end of the year, you must file a return and pay the tax by the 20th day following the end of the month in which your purchases exceeded $18,500.

Completing Form UT1

Section A — Minnesota General Use Tax

Line 1

Enter the total amount paid for all taxable items you purchased on which the sellers did not charge and collect the appropriate amount of state and local taxes.

Also include any taxable purchases you made from an out-of-state seller that properly collected another state's sales tax. Do not include any state or local taxes that were collected at the time of sale.

Line 1a

Enter the amount you included on Line 1 for the purchase of aircraft, snowmobile, watercraft, and all-terrain vehicles. If you purchased an aircraft, also enter the aircraft's N-Number.

You cannot register or license an aircraft, snowmobile, watercraft, or all-terrain vehicle in Minnesota until you pay the correct Sales or Use Tax or claim a valid exemption.

Line 2

If the amount on Line 1 is more than $770, enter 0 on this line.

If the amount on Line 1 is $770 or less, enter the total amount paid for all taxable items you purchased for personal use from retailers not registered and not required to collect Minnesota Sales Tax.

Line 4

Minnesota's general state Use Tax rate is 6.875%. Enter the amount from Line 3 and calculate general rate Sales Tax due.

Line 5

You are allowed a credit for any sales taxes paid on the purchases included in Line 1 to Minnesota or to another state or subdivision of another state. The credit against state Use Tax is limited to the amount of sales tax imposed in Minnesota based on the 6.875% general Sales Tax rate. Any amount that exceeds the state Use Tax due may be applied to local use taxes in Section B - Local use taxes.

You are not allowed credit for customs, duty charges, or tax paid to other countries.

Section B — Local Use Taxes

For information on local taxes, see the *Local Sales and Use Taxes* publication.

Line 7

If you live in certain areas, you also owe local use tax on your purchases. If Line 3 includes purchases subject to a local use tax, enter the purchase price on Line 7.

Local sales and use taxes are updated quarterly. To determine the appropriate tax rate, use one of the tax rate tools on our website. Visit www.revenue.state.mn.us and enter sales tax calculator into the Search box.

Note: You may owe multiple local use taxes on your purchases. Enter the same purchase price for each applicable tax rate.

Line 8

You are allowed a credit for any sales taxes paid on the purchases included in Line 7 to another Minnesota political subdivision or the amount of sales tax paid to another state or subdivision of another state that exceeds the amount of state Use Tax imposed in Minnesota. The credit is limited to the amount of sales tax imposed in the political subdivision where you did not pay local tax on your purchases.

You cannot claim a credit for more than the correct amount of local taxes you would have paid had you made the purchases in the city or county in which you live.

You are not allowed credit for customs duty charges or tax paid to other countries.

Continued

Section C — Liquor Tax

Line 10

Purchases of alcoholic beverages are subject to the liquor gross receipts tax in addition to the general rate and local sales tax. If Line 3 includes purchases of alcoholic beverages, enter the total purchase price on Line 10. The liquor gross receipts tax rate is 2.5%. Multiply your total purchase price of alcoholic beverages by 2.5%.

Line 11

You are allowed a credit for any liquor taxes paid on the purchases included in Line 10 to another state. The credit is limited to the amount of liquor gross receipts tax imposed in Minnesota based on the 2.5% liquor gross receipts tax rate.

Section D — Cannabis Tax

For information on products subject to Cannabis Tax, see the Cannabis Use Tax section of the *Use Tax for Individuals* publication.

If you need to file Cannabis Use Tax for 2025 or earlier, you must contact us:

- Phone: 651-296-6181 or 1-800-657-3777
- Email: SalesUse.tax@state.mn.us

Line 13

Purchases of taxable cannabis products are subject to the cannabis gross receipts tax in addition to the general rate and local sales tax. Multiply your total purchases of taxable cannabis products where Use Tax is due by 15%.

Line 14

You are allowed a credit for any cannabis taxes paid on the purchases included in Line 13 to another state. The credit is limited to the amount of Cannabis Tax imposed in Minnesota.

Lines 17 and 18

Late Payment Penalty: If you do not pay the Use Tax you owe on time, you must pay penalty and interest. Use this table to determine the penalty of the unpaid tax based on the number of days the payment is late:.

Number of Days Payment is Late	Penalty of the Unpaid Tax
1 to 30 days late	5%
31 to 60 days late	10%
More than 60 days late	15%

Late Filing Penalty: If you also do not file your return on time, add an additional 5% to the penalty.

Interest: Calculate interest on the tax plus penalty from the due date until the date the total is paid. Find annual interest rates on our website at www.revenue.state.mn.us and enter Penalties and Interst for Individuals into the Search box.

Use the following formula to calculate interest: (Tax + Penalty) × Number of days late × Interest rate ÷ 365

Example:
How to calculate penalty and interest

You owe $130 in use tax for purchases made in 2024. The due date for filing a return and paying use tax is April 15, 2025.

You file Form UT1 and make your payment on March 15, 2026 (334 total days late).

Your unpaid tax = $130.00

Penalties

Late-payment penalty for more than 60 days late (15%) = $19.50

Late-filing penalty (5%) = $6.50

Enter on line 17 . . . . **$26.00**

Interest (using formula):

Number of days late in 2025 = 260
Interest rate for 2025 = 8% (.08)

Number of days late in 2026 = 74
Interest rate for 2026 = 7% (.07)

($130 + $26) × 260 × .05 ÷ 365 = ... $8.89
($130 + $26) × 74 × .08 ÷ 365 = ... 2.21
Enter on line 18 . . . . **$11.10**

Use of Information

All information on your return is private by state law. It cannot be given to others without your consent, except to the Internal Revenue Service and to other states that guarantee the same privacy.

Your name, address and Social Security Number are required for identification. Information about your taxable purchases is required to determine your correct tax. We ask for your phone number so we can call you if we have a question.

Information and Forms

Website: **www.revenue.state.mn.us**

Phone: 651-296-6181 or 1-800-657-3777

Email: SalesUse.tax@state.mn.us

This information is available in alternate formats.