DEPARTMENT OF REVENUE

PDR-1TGU, Minnesota Motor Fuel Claim for Refund, Tribal Use Gallons

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

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

Address ☐ **Check if new address**

City | State | ZIP Code

Gasoline and Special Fuel Tax Refund

		Column A Total used in period	Column B Rate (from instructions)	Column C Refund Amount
1	Gasoline Gallons	**1**		
2	Undyed Diesel Gallons	**2**		
3	E85 Gallons	**3**		
4	Liquefied Petroleum Gap (LPG/Propane) Gallons	**4**		
5	Compressed Natural Gas (CNG) Cubic Feet	**5**		
6	Liquefied Natural Gas (LNG) Gallons	**6**		
7	Electricity kWh	**7**		
8	Total Refund for Period *(add lines 1-7 refund amount, column C)*			**8**

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

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

Email Form PDR-1TGU, your purchase invoices, and supporting documents to petroleum.tax@state.mn.us.

Minnesota Department of Revenue, Petroleum Taxes, Mail Station 4108, 600 N. Robert St., St. Paul, MN 55146-4108.
Phone: 651-296-0889.

Form PDR-1TGU Instructions

Purpose

Complete this form to get a refund of Minnesota tax paid on gasoline, undyed diesel fuel, E85, Liquefied petroleum gas (LPG/Propane), compressed natural gas (CNG), liquefied natural gas (LNG) and electricity used as a vehicle fuel purchased from a public charging station used in tribally owned vehicles in which tax was paid.

Due Date

Claims must be filed within one year from the date of purchase.

The postmark or email received date is considered the filing date. Each claim must cover only one month. Only one claim per period is allowed and if any corrections to the original claim are necessary, an amended claim must be filed.

Keep Accurate Records

You must obtain a sale ticket/invoice for each purchase made during the claim period, regardless of amount.

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.

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

Refund Computation

Report all fuels used in tribal owned vehicles for the reporting period. For each product type, report the corresponding usage on line 1 through 7 Column A.

Use the rate table below to enter the corresponding tax rate in Column B.

Product	2027 Claims
Gasoline per gallon	0.328
Undyed Diesel per gallon	0.328
E85 per gallon	0.233
Liquefied Petroleum Gas (LPG/Propane) per gallon	0.247
Compressed Natural Gas (CNG) per cubic foot	0.002613
Liquefied Natural Gas (LNG) per gallon	0.198
Electricity per kWh	0.05

Multiply **Column A** by **Column B** and enter in **Column C** for each product type.
Total lines 1 through 7, Column C and enter on line 8.

Questions?

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

This material is available in alternate formats.