

Propane Fee Return

File your return and pay the fee by the 23rd day of each month to report the previous month’s propane fee. You must file a return even if no activity took place during the month.

Print or Type	For the month of _____, _____ (month) (year)		
	Distributor Name	Federal Tax ID Number	Minnesota Tax ID Number
	Address	City	State ZIP Code

Propane Fee	1	Number of gallons of propane dispensed at terminal for sale into Minnesota	1	_____
	2	Tax rate	2	\$0.001
	3	Total propane fee due (multiply line 1 by line 2). PAY THIS AMOUNT	3	\$ _____

Sign Here	<i>I declare that all information on this return is true, correct and complete.</i>			
	Authorized Signature	Title	Daytime Phone	Date

Mail your Form PF1 to:
 Minnesota Department of Revenue
 Petroleum Taxes
 Mail Station 1510
 600 N. Robert St.
 St. Paul, MN 55146-1510

Form PF1 Instructions

General

NOTICE: Effective January 1, 2021 only first-time filers of the Propane Fee Return PF1 may file the return on a paper form. After the initial return is filed, all future returns must be electronically filed in e-Services. All current filers must submit their returns electronically in e-Services. To access e-Services, please visit our website at www.revenue.state.mn.us and click on “log in to e-Services” under Top Tasks.

You must file Form PF1, *Propane Fee Return*, and pay the fee on liquefied petroleum gas (propane) if you’re any of the following:

- you’re an operator of a terminal located in Minnesota and dispense propane for use or sale in this state (other than for delivery to another terminal)
- you receive propane from a source outside of Minnesota for use or sale in this state

The fee is one tenth of a cent (0.001) per gallon of propane.

The return and payment are due by the 23rd of each month for the previous month, even if you have no activity to report. When the due date falls on a Saturday, Sunday or legal holiday, returns and payments received or postmarked on the next business day are considered timely.

You must keep accurate records of all sales, purchases and transfers of propane for at least 3½ years.

Payment Options

Payments must be made electronically. Please visit our website at www.revenue.state.mn.us/make-payment for available options for making this fee payment.

Penalties and Interest

If you don’t pay by the due date, we’ll assess you 1 percent of the fee amount per day for the first ten days you’re late. If you’re required to pay your tax electronically and don’t, we’ll assess you 5 percent of the fee amount, even if we received a paper check on time. Interest will also accrue on any unpaid fee and penalty until paid in full.

Questions?

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