

## Application For Refund

Version française disponible

### Tax Exempt Deliveries, in Bulk, to First Nations Individuals and Bands on a Reserve for their Exclusive Use Gasoline Schedule 2 - TES, Gasoline Tax Act

#### Guide for Completing the Application for Refund

The information in this guide will help you to complete the Application For Refund: **Gasoline Schedule 2 - TES** and **Claim Summary**. It also provides information about supporting documents, records retention, time limit for applying for a refund and direct bank deposit. It will also help you to determine whether you are eligible to claim a refund. However, the information in this guide does not replace the law found in the *Gasoline Tax Act* and related regulations.

#### Who May Use This Form

The refund is available to authorized Bulk Suppliers situated off a Reserve.

The refund is available provided the gasoline was:

- delivered, in bulk, onto a Reserve, and
- intended for the exclusive use of the purchaser and not for **resale**.

The First Nations purchaser (including Bands) must present a valid Certificate of Exemption (Gas Card) issued by the Ontario Ministry of Revenue for each purchase.

#### Supporting Documents

- Include with your application, all relevant purchase invoices, receipted by your supplier, as evidence of the payment of the tax and the date of payment.

The invoices must show:

- date of purchase,
- product,
- quantity,
- price and tax paid,
- date of payment,
- name and address of the vendor (supplier), and
- name and address of the purchaser.

Please ensure that copies of invoices previously claimed are not included in support of this claim.

- Each sale to First Nations Individuals or Bands must be recorded on a Tax Exempt Voucher. The following information must be recorded on the voucher:
  - the dealer's name and authorization number, date of sale, total cost (including tax), vehicle license number, total litres purchased, tax per litre, tax included in the total cost (to be deducted) and the net cost to the First Nations individual purchaser;
  - the information embossed on the Certificate of Exemption, reproduced by means of an imprinter on the vouchers;
  - signature of the First Nations purchaser.
  - sales invoices must accompany each voucher.

Each voucher must cover only one sale.

#### Change of Information (Personalized Application Only)

If the information is incorrect, please make the necessary corrections on the application.

#### Tax Rates

Please use the tax rate table provided to calculate your refund amount.

#### Direct Bank Deposit

If you wish your refund deposited directly into your bank account, please attach a VOID cheque to your refund application, showing your name and address. You may also request direct deposit by sending us a letter with a VOID cheque attached. Remember to quote your MFTT Reference Number on your letter.

If you wish to cancel direct deposit, please send us a letter requesting cancellation.

#### Records Retention and Time Limit

The application must be received, by the ministry, within four years from the date of payment of the tax. All records, documents and receipts pertaining to your tax refund claim must be kept for seven years for audit purposes.

For further information regarding records retention, please refer to the Tax Information Bulletin entitled **Retention/ Destruction of Books and Records**. Copies are available at [ontario.ca/revenue](http://ontario.ca/revenue) or by calling the ministry at 1 866 ONT-TAXS (1 866 668-8297).

#### Mail Your Application To

Ministry of Revenue  
Motor Fuels and Tobacco Tax  
33 King Street West  
PO Box 620  
Oshawa ON L1H 8E9

#### Enquiries

Toll free	1 866 ONT-TAXS (1 866 668-8297)
Hours of Service	Monday to Friday 8:30am to 5:00pm
Teletypewriter (TTY)	1 800 263-7776
Fax	905 436-4511
Address	Ministry of Revenue Motor Fuels and Tobacco Tax 33 King Street West PO Box 625 Oshawa ON L1H 8H9
Website	<a href="http://ontario.ca/revenue">ontario.ca/revenue</a>

# How to Complete Gasoline Schedule 2 - TES

## INSTRUCTIONS

An application for refund is comprised of a schedule(s) and a Claim Summary form.

1. Complete the attached schedule(s) first.
2. Carry forward the totals from the schedule(s) to the Claim Summary form.
3. The schedule(s) and the Claim Summary form must be signed. Please mail the completed application to the ministry.

## STEP 1

### Completing Schedule 2 - TES

#### Legal Name and MFTT Reference No.

- If preprinted, verify information. If the information is incorrect, please make the necessary corrections on the application.
- If blank, record your name and MFTT Reference No. (if you have one).

#### Questions

- If any Gasoline-Ethanol blend purchases **made prior to January 1, 2007** are included in your application, indicate the percentage amount of Ethanol in the blend and the number of litres of Ethanol excluded in the calculation of refundable litres. Include a separate sheet, showing the calculations, with your application.

## STEP 2

### Current Claim Calculation [A]

Your refund must be based on the actual tax paid per litre, at the rate in effect at the time of purchase.

Complete the voucher dates for the current claim.

#### Line 1. Tax Period From/To Dates

Enter the dates of the invoices that fall within the same tax rate period. When there is a change in tax rate, use the additional columns to record the information.

#### Line 2. Litres Purchased

Enter the litres of gasoline purchased within the applicable tax period for which receipted invoices are attached to this application. Summarize all the invoices within the Tax Period date and record the total litres purchased.

#### Line 3. Total Refundable Litres

Enter the total number of tax exempt litres delivered in bulk to First Nations Individuals or Bands on a Reserve, as per submitted vouchers.

#### Line 4. Tax Rate

Enter the applicable tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column.

#### Line 5. Subtotal

Multiply Total Refundable Litres (line 3) by Tax Rate (line 4).

#### Line 6. Current Refund Claim Amount

Add columns 1, 2 and 3 of line 5 to determine the amount of your refund entitlement. Carry forward this Refund Amount to Line B of the Claim Summary form.

### STEP 3

#### Previous Claim Adjustment Calculation [B]

Only use this section to adjust your previous refund application for which you have already received a payment. Adjustments must be made within four years.

**For example:**

- an invoice was not included or incorrectly stated on your previous claim; **and**
- the gasoline from that purchase was delivered in bulk to First Nations Individuals or Bands.

**Line 7. Tax Period From/To Dates**

Enter the dates of the invoices that fall within the same tax rate period. When there is a change in tax rate, use the additional columns to record the information.

**Line 8. Litres Purchased**

Enter the total litres of gasoline purchased, applicable to your previous refund claim, for which receipted invoices are attached to this application.

**Line 9. Total Refundable Litres**

Enter the total number of tax exempt litres delivered in bulk to First Nations Individuals or Bands on a reserve, as per submitted vouchers that were not included in your previous application(s).

**Line 10. Tax Rate**

Enter the applicable tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column.

**Line 11. Subtotal Amount**

Multiply Total Refundable Litres (line 9) by Tax Rate (line 10).

**Line 12. Adjustment to Previous Refund Claim Amount**

Add columns 1, 2 and 3 of line 11 to determine the amount of your refund entitlement. Carry forward this Refund Amount to Line D of the Claim Summary form.

### STEP 4

#### Certification

Please complete and sign the schedule(s). An authorized officer must sign on behalf of a company. Failure to sign the schedule(s) will delay the processing of the claim.

# How to Complete TES Claim Summary Form

## STEP 5

### Identification

#### Legal Name, Address and MFTT Reference No.

If the information is preprinted, please verify. If the information is incorrect, please make the necessary corrections on the application.

If blank, record your name, address and MFTT Reference No. (if you have one).

## STEP 6

### Current Refund Claim

#### [A] Claim Period - From Date

If blank:

Enter the claim starting date in year/month/day format. This is the earliest invoice date from the invoice(s) that you are submitting in support of your Application.

If preprinted:

This field represents the **claim period to date** on your last claim filed, plus one day.

#### Claim Period - To Date

Enter the claim ending date in year/month/day format. This is the latest invoice date from the invoice(s) that you are submitting in support of your Application.

#### [B] Current Refund Claim Amount

Enter the total of all Current Refund Claim Amounts from the attached schedule(s).

## STEP 7

### Previous Refund Claim Adjustment

Use this section to carry forward adjustment(s) calculated in Section B of the accompanying Claim Schedule(s). Complete from and to dates only if you are entering an amount in box D.

#### [C] Claim Period - From Date

Enter the date of the first invoice that you are making an adjustment for in year/month/day format. This is the earliest invoice date from the invoice(s) that you are submitting in support of your Application.

#### Claim Period - To Date

If blank:

Enter the claim ending date in year/month/day format. This is the latest invoice date from the invoice(s) that you are submitting in support of your Application.

If preprinted:

This preprinted field represents the period end date from the last refund claim filed.

#### [D] Adjustment to Previous Refund Claim Amount

Enter the total of all Previous Refund Claim Adjustment Amounts from the attached schedule(s).

## STEP 8

### Refund Claim Amount

[E] Enter the sum of Current Refund Claim Amount (line B) and Adjustment to Previous Refund Claim Amount (line D).

## STEP 9

### Certification

The claim summary must be signed and dated by an authorized signing officer. If this application is signed by someone other than an employee of the company, a properly completed **Authorizing or Cancelling a Representative** form must be returned to the ministry. Forms are available on the ministry Internet site at [ontario.ca/revenue](http://ontario.ca/revenue) or may be requested by telephone at the contact numbers listed in this guide. The name and title of the person signing the claim summary must also be printed in the space provided.