

# Dealer's Tax Return – The Tax Administration and Miscellaneous Taxes Act - Part 1.1

(For Coal and Derivatives Thereof)

Name of Dealer _____  Address _____  _____	Period Ending (MM/YY)	If this is a consolidated return, show number of branches covered	Licence No.  Always refer to this number and month of return when communicating with the Department
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This return must be completed and filed no later than the 20<sup>th</sup> day of the following month. If the 20<sup>th</sup> day falls on a weekend or statutory holiday, the due date is the last working day before the 20<sup>th</sup>.

1. This return is for the following reporting period From \_\_\_\_\_ To \_\_\_\_\_
2. If business is discontinued permanently, show closing date \_\_\_\_\_

	A		B	
Value of Sales			Amount of Tax Payable	
3. Taxable Sales @ 7% .....	\$		\$	
4. Non-Taxable Sales				
– Sales to Federal Government Departments RST Number 390516-0 (attach schedule) .....				
– Other non-taxable sales (details to be available upon request) .....				
5. ADD purchase price of all taxable products consumed or used which have been brought into the Province, taken from stock, or purchased in the Province, and on which no tax has been paid				
6. Total (Lines 3 through 5) .....	\$		\$	

**TAX STATEMENT**

7. Tax Payable (Line 6, Col. B) .....	\$
8. Tax Revenue Adjustments (Plus or Minus) .....	\$
9. Net Total Amount Due and Payable Enclosed Herewith .....	\$

The above statements are hereby certified to be correct to the best of my knowledge and belief, and I certify that I have revealed all relevant facts.

Name of Person Preparing Report \_\_\_\_\_ Title \_\_\_\_\_

E-mail Address \_\_\_\_\_ Phone \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Cheques, money orders, etc., should be made payable to the Minister of Finance and forwarded to the address above.

## THE TAX ADMINISTRATION AND MISCELLANEOUS TAXES ACT - PART 1.1

### INSTRUCTIONS ON PREPARATION OF RETURN (PLEASE READ CAREFULLY)

This return must include not only sales of taxable products to purchasers for which the dealer is required to collect the tax but also taxable products brought into the Province, taken from the dealer's stock, or purchased in the Province, to be consumed or used by the dealer, and on which no tax has been paid to the Province.

**Item 1.** A separate return is required for each reporting period. Do not use this return for reporting more than one reporting period.

**Item 2.** If business is discontinued permanently, give closing date. In such cases the licence must be surrendered to Manitoba Finance, Taxation Division, Room 101 - 401 York Avenue, Winnipeg, Manitoba R3C 0P8.

**Column A.** Enter the value of taxable and non-taxable sales to purchasers for each tax category and the purchase price of taxable products consumed or used by the dealer.

**Column B.** Enter the tax payable on the taxable sales and on the purchase price of taxable products consumed or used by the dealer.

Complete supporting records must be kept. Failure to keep such records may result in penalties.

**Item 4.** Non-Taxable Sales include: –

- (a) Sales to Departments of the Federal Government that have quoted RST number 390516-0. Attach to the return a detailed schedule of these sales. This schedule must include the information as noted below.
- (b) Sales to other licensed dealers.
- (c) Sales of taxable products delivered or shipped by the dealer to purchasers outside of the Province.
- (d) Sales to domestic purchasers.

A detailed schedule of sales referred to in Item 4(b), (c) and (d) need not accompany the return. Records, which would enable the dealer to provide to the director upon request a detailed schedule of these sales, must be retained for subsequent examination.

The detailed schedule referred to in Item 4(a) and 4(b), (c) and (d) shall include the following information:

account number, customer name, service and billing address, value of sales for each account and total value of sales for all accounts (total must agree to total reported on monthly dealer's tax return).

**Item 5.** Include here the purchase price of taxable products consumed or used by the dealer which have been brought into the Province, taken from the dealer's stock, or purchased in the Province and on which no tax has been paid to the Province.

**Item 7.** Tax payable is the amount shown as a total in Item 6, Column B.

- Item 8.**
- (a) Used to add an assessment or debit from a previous return to dealer's present tax liability on this return.
  - (b) Used to subtract a credit from a previous return from dealer's present tax liability on this return.
  - (c) All entries in this item must be supported by a full statement of explanation.

**Item 9.** This amount must be remitted in full with this return. A 10% late filing penalty applies to all late returns and remittances that are not received by the Taxation Division by 4:30 p.m. on the due date.

Outstanding debts are subject to interest compounded monthly. The interest rate payable is set every January 1, and July 1 at the prime lending rate given to the province plus 4%.