

**INSTRUCTIONS FOR COMPLETION OF THE  
REGISTRATION FOR PRESCRIBED REBATE OFF-ROAD PERCENTAGES  
(PROP)**

This registration is used to apply for the use of prescribed rebate percentage for fuel used in specified activities under the Fuel Tax Regulation. These prescribed rebate percentages have been agreed to by Alberta Finance and industry. Entities that use clear fuel off-road in one of the industries specified in box 10 of the form must use the simplified process in respect of all fuel used on or after the implementation date for that industry. The implementation date for oil and gas drilling, oil and gas geophysical or seismic exploration, and the oil and gas production industries is January 1, 2005. Implementation date for Oil and Gas Servicing (PSAC) is January 1, 2006 and Forestry is July 1, 2006.

*Page 1*

- 1. Full Legal Name of Corporation, Partnership or Individual** – In the case of a corporation, the name shown on your corporate income tax returns; in the case of an individual or a partnership, the surname, first name and middle initial(s) of the individual or each partner.
- 2. Business or Operating Name** – Identify any trade name that you may use.
- 3. Type of Ownership** – Check the type of ownership such as Corporation, Proprietorship, Partnership (and the number of partners) or Other (specify) as applicable to the business operations. If Corporation, enter the Alberta Corporate Account Number and the Standard Industrial Classification Code used in your income tax return.
- 4. Mailing Address** – Enter a mailing address. This is the address where we will mail the tax rebate cheque and any correspondence.
- 5. Business Address** – Enter the street address of your head office, if different from the mailing address.
- 6. Location of Books and Records** – Enter street address where your books and records are located, if different from the business address or mailing address.
- 7. For Office Use Only** – Please do not use this section.
- 8. Business Identification Number (BIN)** – Enter the BIN assigned to you by Alberta Revenue. If you are unsure of this number or if this is your first claim, leave this field blank.

**9. Motor Vehicle Identification Number (MVID)** – Enter your MVID from your Vehicle Registration Certificate issued to you by Alberta Registries. This is a 9-digit number used to identify a client record, and in a 4 digit – 5 digit format. An operation owned by a partnership must identify each partner’s MVID number. Please attach a listing.

**14. Type of Industry** – Check all appropriate boxes that apply to the type of industry of your off-road operations. If you are not currently working in one of the industries included in the list then you must continue to file the Fuel Tax Rebate Application (Form AT342) using current filing requirements. An entity must be directly involved in part of the life cycle of the industry to be considered part of that industry. Please refer to Appendix A for detailed listing of Approved Activity Categories and percentages.

*Page 2*

**10. WCB Industry Codes** – Enter the Worker’s Compensation Board (WCB) codes relating to the type of industry activities. Attach a listing if you have more codes than space provided. For each code, provide the activity description. We may request a copy of your WCB Annual Return (A300) to be provided.

**Type of Membership** - Check all appropriate boxes of industry associations for which you hold a membership or specify if the association is not listed. If non-member, indicate so in the box provided.

CAODC Canadian Association of Oilwell Drilling Contractors

CAGC Canadian Association of Geophysical Contractors

CAPP Canadian Association of Petroleum Producers

PSAC Petroleum Services Association of Canada

FISLA Forest Industry Suppliers and Logging Association

AFPA Alberta Forest Products Association

**15. Do you have other off-road operations besides those indicated in box 10?**

Check the appropriate box. If yes, specify the type(s) of off-road operations and provide the related WCB Industry Code(s). If more space is required, attached a separate page listing the other off-road operations and codes.

**16. Are you purchasing fuel for Unlicensed Equipment?**

Check the appropriate box. If yes, enter your Tax Exempt Fuel User (TEFU) number on the space provided. If using clear fuel, provide the reason why marked fuel was not reasonably available to be used for the unlicensed equipment. If you wish to register any unlicensed equipment (26A) you must have a current TEFU number in the name of your legal entity.

**17. Does this legal entity have an Alberta Farm Fuel Benefit Number (AFFB)?**

Check the appropriate box. If yes, enter your Alberta Farm Fuel Benefit Registration Number issued to you by Alberta Agriculture.

**18. Do you have any vehicles registered under International Fuel Tax Agreement (IFTA)?**

Check the appropriate box. If yes, provide the state or province where you are registered.

**19. Do you wish to register to use the PROP Internet service?**

Check the appropriate box. If yes, you will require a User ID and password to access the PROP system on the Internet. You must provide a unique User ID for each email address you list. A suggested User ID is First NameInitial.Last Name (eg JohnM.Smith). The First Name, Initial and Last Name must each be a minimum of 1 letter and the total **User ID** can only be a **maximum of 20 characters**.

Once we have reviewed the registration form, we will notify each person listed of their actual User ID that we have assigned. An email will be sent to each person listed with the internet address for accessing the PROP Internet system. We will also provide instructions on how to choose and activate a confidential password that is associated with each User ID. **A minimum of one e-mail address is mandatory.**

**Applicant's Authorization Section** – If the submission was not prepared by the applicant, the applicant, or authorized signing officer must complete and sign the “Applicant's Authorization” box. If this box is not completed and signed, TRA will be unable to communicate with any third party with respect to the Prop application. This authorization must be completed with each Prop registration if prepared by a third party.

**Certification Section** – Sign and date the registration form. Keep a copy of your registration and relevant documents for your records and audit purposes.

***Schedule 1***

**Summary of Licensed Vehicles and Equipment Used in Off-Road Operations** – Provide a summary of all licensed and unlicensed equipment used in your off-road operations as set out in Schedule 1 of the registration form.

**“Type of Operation”** – indicates the nature of the off-road operations and industry.

**“Category”** – provides the category of the vehicle or equipment used in off-road operations, grouped by function.

**“Type of Vehicle or Equipment”** – Enter the total number of each type of vehicle or equipment used in off-road operations in the applicable boxes.

**“Total Number of Vehicles/Equipment per Category”** – Enter the total number of vehicles/equipment by category under each type of operation.

**“Estimated Annual Clear Fuel Allocation”** – In this column, please enter the estimated percentage of your total clear fuel purchases used in each category. The total of all the categories listed must add to 100%.

**“Other Industries”** – Fuel used in other industries does not qualify for a fuel tax rebate using the simplified method. You may continue to use the detailed fuel tax rebate methodology and the Fuel Tax Rebate Application Form (AT342) for that purpose.

Example of the calculation of the estimated annual clear fuel allocation

Type of Operation	Estimated Clear Fuel Litres Consumed in On/Off Road Operations	Estimated Annual Clear Fuel Allocation of Vehicles Engaged in On/Off road Operations
7A	175,000	58%
7B	30,000	10%
7C	20,000	7%
Other Industries	75,000	25%
	<b>300,000</b>	<b>100%</b>

### **Plate Class 1 & 2 For Log Transport**

Included under category 1 C and 1D is the loading and transporting logs from cut locations to mills and driving back empty to cut locations. This excludes hauling from mills to locations other than cut location. The plate class of the vehicle determines which category you should register and claim under. Plate Class 1 is category 1D on registration form at 40% and, Plate Class 2 is category 1C on registration form at 87%. Plate class will be verified at the time of registration with Alberta registries.

### **Changing Plate Class**

If a Class 1 plate was held for more than 30 days during the claim period, you must claim under category 1D.

## **Permits**

Fuel consumed in a vehicle plated class 2 where a permit has been purchased for a total of 30 days or more, must file a claim under the class 1 category for that calendar quarter. Permits will be verified through the Transportation and Vehicle Information System's web interface (TRAVIS)

## ***Schedule 2***

List of Vehicles and Unlicensed Equipment Used in Off-Road Operations – Provide a detailed description of your licensed vehicles used in off-road operations, plus unlicensed equipment if marked fuel is not used. (If more space is required, attached additional pages providing the same information as shown on this form or if you would like to send us a electronic version please contact our office.)

**“Vehicle Category”** – Enter the corresponding category type of vehicles or equipment from Schedule 1 - “Summary of Licensed Vehicles and Equipment Used in Off-Road Operations”. Examples: 6A, 7A, 25A, and 26A.

**“Type of Vehicle”** – Enter the applicable type of vehicle or equipment as listed on Schedule - “Summary of Licensed Vehicles and Equipment Used in Off-Road Operations”. It is important to provide the description of “Other” or “Unlicensed Equipment”.

**“Vehicle Identification Number (VIN)”** – Enter the applicable vehicle identification number for each of the licensed vehicle used in your off-road operations. Identify the equipment type where clear fuel is used. VIN number(s) and type of vehicle will be confirmed with Alberta Registries.

Tax and Revenue Administration (TRA) may be requesting updates of the registration information from time to time. For assistance in completing registration form or for additional information call TRA at (780) 427-3044. If calling long distance within Alberta, call 310-0000 then enter (780) 427-3044