

**INSTRUCTIONS FOR COMPLETION OF THE  
FARMER BENEFIT APPLICATION – AERIAL SPRAYING (AT4826)**

**(Please Keep These Instructions for Future Use)**

The Farmer Benefit Application for Aerial Spraying is to be completed by consumers of tax-paid clear aviation fuel who are engaged in eligible farming or custom farming operations. The Application must cover a minimum three month period. Application for a fuel tax rebate must be received not later than three years after the end of the year in which the fuel was purchased.

**Identification Section**

(print or type information)

1. **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.
2. **Alberta Farm Fuel Benefit Registration Number** - Enter your valid Alberta Farm Fuel Benefit Registration Number if issued to you by Alberta Agriculture.
3. **Social Insurance Number OR Federal Business Number** - Due to Federal Regulation, this number must be provided or the claim will not be processed. Enter your Social Insurance Number if claiming as an individual. If you are claiming on behalf of your corporation, enter your Federal Business Number.
4. **Legal Name of Applicant** - 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 of each partner.
5. **Business or Operating Name** - Identify any trade name that you may use.
6. **Business Address of Applicant** - Enter the street address of your head office.
7. **Mailing Address** - Provide a mailing address if the cheque and any correspondence are to be sent to an address other than the business address.
8. **Please do not use this section.**  
**Claim Period** - Enter the period for which you are claiming a refund. Note: Claim periods must be for a minimum of three months and claim periods cannot overlap.
10. **Period Beginning** – First day of claim period. Enter the earliest date of the fuel invoices shown on the schedule.
11. **Period Ending** – Last day of claim period. Enter the latest date of the fuel invoices shown on the schedule.
12. **Is this your first claim?** Check the appropriate box. If “NO”, and your name has changed since your last claim, provide the name under which you last claimed.
13. **Is this an amended claim?** Check the appropriate box if you are changing a prior claim processed by Tax and Revenue Administration. Amended claims must be received within 90 days of the date of the letter of notification sent as a result of your initial claim. Please note that amended claims must be completed separately from new claims. Amended and new claims cannot be combined on the same forms.
14. Check the appropriate box. Include in your calculation both your own farming income and the income from your aerial spraying income relating to eligible farmers. Do NOT include rental income or if

you rent farming assets to someone else, do NOT include the commodities produced using those assets.

15. Check the appropriate box. Only units directly involved in aerial spraying are eligible for the rebate. Support units, including trucks used to haul product, are not eligible.

**Schedules**

Before completing the schedules, make additional copies if necessary. Forms also available from our Internet site: [www.revenue.gov.ab.ca](http://www.revenue.gov.ab.ca)

Required Schedules:

Schedule 1 - Aviation fuel purchases made by a custom farmer

Schedule 2 - Calculation of aviation fuel consumed in custom farming contracts

**SCHEDULE 1 FOR AVIATION FUEL PURCHASES  
MADE BY A CUSTOM FARMER INVOLVED IN AERIAL  
SPRAYING**

Report only tax-paid clear aviation fuel used in your aerial spraying application. Sort and arrange the purchase invoices in date order (invoice date) from earliest to most recent. Then list each purchase individually on a line in date order.

- **Legal Name of Applicant** - Enter the name from item #4 of the application.
- **Business Identification Number (BIN)** – Enter the BIN from item #1 of the application.
- **Period Ending:** Enter the period ending date from item #11 of the application.
- **Invoice Date and Number** - From the fuel dealer's invoice, enter the invoice date and number.
- **Dealer Name and Location** - The name of the company/agent from whom you purchased the fuel and the town or city where it was purchased.
- **Total Litres of Aviation Fuel Purchased** - Enter the volume (litres) of aviation fuel purchased based on each invoice.
- **Total Litres** - Enter the total litres from the "Total Litres Purchased" column.

SCHEDULE 2 - CALCULATION OF AVIATION FUEL CONSUMED IN CUSTOM FARMING CONTRACTS RELATING TO AERIAL SPRAYING

Sort and arrange the contracts in date order (invoice date) from earliest to most recent. Then list each contract or job on schedule 2, recording each invoice of each contract or job separately on a line of the schedule.

- **Legal Name of Applicant** - Enter the name from item #4 of the application.
- **Business Identification Number (BIN)** – Enter the BIN from item #1 of the application.
- **Period Ending:** Enter the period ending date from item #11 of the application.
- **Customer Billing Invoice Date and Number** - Enter the date and number of your invoice to your customer.
- **Customer Name** - The customer's name as it appears on your customer invoice(s).
- **Customer's Alberta Farm Fuel Benefit Registration Number** - The **Alberta Farm Fuel Benefit Registration Number** issued to your customer by Alberta Agriculture. This number must be obtained from your customer. Claims not supported by a customer's eligible **Alberta Farm Fuel Benefit Registration Number** will be disallowed.
- **Type of Work Done** – Provide a description of the type of aerial application that was done for the customer, e.g., spray wheat, desiccate canola or seed canola.
- **Number of Hours/Acres** - The number of hours or acres worked for your customer as shown on your customer invoice. Indicate whether hours or acres were used as the units of measure.
- **Aviation Fuel Consumption Per Hour/Acre** - Your average aviation fuel consumption per hour or per acre for the contract or job. Indicate whether consumption is calculated on a per hour or per acre basis. Use the same units of measure. For example, if the number of hours is the unit of measure, then fuel consumption per hour should be used in the calculations. The same procedure would apply if the number of acres was used. Attach a brief description of how you calculated the average fuel consumption per hour/acre. **Quantity Consumed (Litres)** - Multiply "Number of Hours/Acres" by "Aviation Fuel Consumption Per Hour/Acre". This should be the total fuel consumed for the contract or job. Add the number of litres in the "Quantity Consumed" column and enter that total in the "Total Litres consumed in your custom farm operation" box.

Transfer the total from schedule(s) 2 to the application form. The total litres on schedule(s) 2 cannot exceed the total litres listed on schedule(s) 1.

**COMPLETION OF PAGE 2 OF THE APPLICATION**

Keep all invoices in date order.

Fuel quantities must be expressed in terms of litres. All other measures (e.g. gallons) should be converted into litres.

Enclose copies of your fuel purchase invoices and customer invoices, arranged in the same order as they are listed on the schedules.

**Calculation of Fuel Tax Rebate Claimed**

Applications must be received not later than three years after the end of the year in which the fuel was purchased. To claim the fuel tax rebate, add the "Quantity Consumed" litres for all Invoices from schedule(s) 2 and carry this amount forward to page 2 of the Application form. (Note: The litres from schedule(s) 1 are not carried forward to the Application form). To calculate the Total Fuel Tax Rebate, multiply the total litres by the tax rate.

**Partnerships Section**

If you are claiming on behalf of your partnership, then this section must be completed with the Social Insurance Number or Federal Business Number, legal name and address of every member of the partnership.

**Certification Section**

Keep copies of your completed application, schedules and relevant documents for your records and audit purposes. Your copies of the fuel purchase invoices and customer invoices will be returned to you.

Sign and date the Application and send the original and schedules with the required invoices to:

**Alberta Finance  
Tax and Revenue Administration  
9811 109 ST  
EDMONTON AB T5K 2L5**

If you have any questions, please call us at (780)427-3044. If calling long distance within Alberta, call 310-0000 then enter (780)427-3044.