

TOBACCO TAX REFUND APPLICATION - RETAILERS

If a retailer pays an amount in respect of tobacco tax, and is unable to collect the tax from a consumer due to the theft or destruction of the tobacco, he may apply to Alberta Finance for a refund of the the tax paid. A retailer applying for a refund due to theft, fire or flood **must** notify Alberta Finance within 30 days and submit the refund application with supporting documents within 365 days of becoming aware of the loss. A separate claim is required for each loss. This form and the required documentation must be sent to: **TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5**. If you have any questions, please phone (780)427-3044. If calling long distance within Alberta, call 310-0000 then enter (780)427-3044. Additional forms may be obtained from our website at www.finance.gov.ab.ca or requested from our office using the phone number or address given above.

<p>1. Business Identification Number (number assigned by Alberta Finance) <input type="checkbox"/> If unsure of this number or if this is your first claim, leave this blank.</p> <p>2. Legal Name of Applicant (Corporate name OR Surname and first name)</p> <p>3. Business or Operating Name (if different from legal name)</p> <p>4. Business Address of Applicant</p> <p>City/Town _____ Province _____ Postal Code _____</p> <p>5. Mailing Address (if the refund and correspondence are to be sent to an address other than above, please provide the mailing address)</p> <p>City/Town _____ Province _____ Postal Code _____</p> <p>6. Incident Location</p> <p>City/Town _____ Province _____ Postal Code _____</p>	<p>7. For Office Use Only 12</p> <p>8. Date of Loss: _____ Y Y Y Y M M D D</p> <p>9. Refund Request for:</p> <p><input type="checkbox"/> Loss due to theft</p> <p><input type="checkbox"/> Loss due to flood/fire</p> <p>10. Is this your first claim? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If "No", and your name has changed since your last claim, please provide your previous name: _____</p> <p>11. Contact Person's Name: _____</p> <p>Phone Number: (____) _____</p> <p>Fax Number: (____) _____</p>
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12. Amount of refund requested (as determined on reverse of this form): \$ _____

13. Insurance Coverage:

Is there insurance coverage for all or any portion of the loss? Yes No

If Yes, please provide written confirmation from your insurance company of the type and quantity of tobacco products included, and the claim amount paid or payable.

Name of Insurance Company: _____

Agent or Adjustor's Name: _____

Address: _____

Telephone No.: (____) _____

14. Was a police or fire commissioner's report prepared? Yes No

If Yes, please provide file number: _____ and if available, a copy of the report.

Police Location/RCMP Detachment: _____

BIN:

Date of Loss:

15. To determine the refund amount, complete the schedule below.

Product		(A) Quantity Lost	(B) Tax Rate Per Unit	Total Amount of Tax (A X B)	
Category	Size/Price				
Cigarettes/Preportioned Sticks: - Carton	200 cigs.		\$32.00/carton		
	150 cigs.		\$24.00/carton		
	- Package	25 cigs.		\$4.00/package	
		20 cigs.		\$3.20/package	
- Individual	1 cig.		\$0.16/cigarette		
Loose Tobacco/Snuff	226 grams		\$36.16/tin/pouch		
	200 grams		\$32.00/tin/pouch		
	180 grams		\$28.80/tin/pouch		
	150 grams		\$24.00/tin/pouch		
	130 grams		\$20.80/tin/pouch		
	110 grams		\$17.60/pouch		
	90 grams		\$14.40/pouch		
	50 grams		\$8.00/pouch		
	45 grams		\$7.20/tin		
	40 grams		\$6.40/tin		
	35 grams		\$5.60/tin		
	30 grams		\$4.80/tin		
	25 grams		\$4.00/tin		
	20 grams		\$3.20/tin		
	15 grams		\$2.40/tin		
10 grams		\$1.60/tin			
1 gram		\$0.16/gram			
Cigars (Retail Price, Tax Included)	29 cents or less		\$0.15/cigar		
			49%		
			49%		
			49%		
	Over \$10.20		\$5.00/cigar		

Total Refund Requested: \$

INSTRUCTIONS

- To support this claim, you must attach copies of your inventory records and an explanation of the method used to determine the loss amount. Your inventory records must include the time and date of a physical count, all purchases and sales between the physical count and the date of loss and a physical count taken immediately after the loss. Confirmation from your insurance company must be provided as well as the file number from the police or fire commissioner's report.
- Refund applications that are incomplete, lack supporting documentation or are received outside the 365 days, will be disallowed.
- If there are any subsequent recoveries of tobacco products for which a refund has been granted, the applicable tax must be returned to the Minister of Finance.

CERTIFICATION

I hereby certify that, to the best of my knowledge and belief, the information contained in this application is true, accurate and all relevant facts have been revealed.

Name: _____ Position: _____ Telephone Number: () _____
(please print)

Signature: _____ Date: _____

This application must be signed by the applicant or an authorized signing officer of the company.