

**INSTRUCTIONS FOR COMPLETION OF THE ENROLMENT FOR THE
PRESCRIBED REBATE OFF-ROAD PERCENTAGES (PROP) PROGRAM
(AT341)**

The PROP program uses a simplified method for filing fuel tax rebates. Through consultation, TRA has reached agreement with certain industry sectors on rebate percentages (based on activity and type of vehicle/equipment) and the start date for using the prescribed rebate off-road percentages which have been approved by the Minister of Finance. Please refer to the Information Circular, PROP-1 Appendix A for these approved activities. The implementation dates of these industry sectors are as follows:

Oil & Gas Producers	January 1, 2005
Oil & Gas Geophysical or Seismic Exploration	January 1, 2005
Oil & Gas Drilling	January 1, 2005
Oil & Gas Services	January 1, 2006, except 5K and 5L which are July 1, 2006
Forestry	July 1, 2006

When submitting the forms, please ensure you submit the Enrolment form AT341, Schedule 1 (AT4747) and Schedule 2 (AT4748).

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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 a partnership, the legal name on the partnership.
- In the case of an individual, the surname, first name and middle initial(s) of the individual.

2. Business or Operating Name

- Identify any trade name that you may be operating as.

3. Type of Ownership

- Check the type of ownership such as Corporation, Proprietorship, Partnership or Other (specify) as applicable to the business operations. If Corporation, enter the Alberta Corporate Access Number, if known, as issued by Alberta Corporate Registries.

- If the ownership is a partnership and is not incorporated, please list the names of the legal entities making up the partnership. For example, the partners may be two individuals, an individual and a corporation, two corporations or two partnerships. Also list the business activity of each partner within the partnership. If the space allotted is not sufficient, please provide an attachment.

4. Business Mailing Address

- Enter a mailing address. This is the address where we will send confidential account access information. It should not be the same address as an authorized third party.

5. Third Party Address

- Enter mailing address of a third party preparing your rebate. If you do not have a third party preparing your rebate, leave this area blank. Complete this section if you require TRA to forward your rebate cheque and correspondence to the authorized third party specified in section 18.

6. Location of Books and Records

- Enter the mailing address where your books and records are located, if different from the business address or third party address.

7. For Office Use Only

- Please do not use this section.

8. Business Identification Number (BIN)

- Enter the current BIN assigned to you by Alberta Finance. If you are unsure of this number, leave this field blank.

9. Motor Vehicle Identification Number (MVID)

- Enter the claimant's Alberta Registries MVID found on the Vehicle Registration Certificate. This is a 9-digit number used to identify a client record, and follows a XXXX-XXXXX format. An operation owned by a partnership must identify each partner's MVID number that is active in the operations and are to be enrolled (see box 12 of the current form). Please attach a listing. The MVID is NOT the same as the vehicle identification number (VIN).

10. Is this an amended enrolment?

- Mark the appropriate check box to indicate yes or no.

11. Type of Industry

- Please refer to Appendix A for detailed listing of Industry Sectors and their Activity Categories and percentages. Then check all the Industry Sector boxes that apply to your current off-road operations.
- If you are not currently working in one of the industries included in the list then you are not eligible to enrol in the PROP Program and must continue to file for a fuel tax rebate under the TEFU program.
- The operation's start date should reflect the day your business began the Industry Sector activities. For example, you began vacuum truck services in November 1, 2004. Enter 2004/11/01. NOTE: This date may not be the date your company was formed. For example, the company may have been formed on Oct 12, 2002 and decided to expand into vacuum services in the Oil and Gas Industry in November, 2004. It is also NOT the date the PROP category became active.

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12. WCB Industry Codes

- From your Worker's Compensation Board Annual Return (A300), find the industry codes for the activities you perform. The WCB Industry code is NOT the same as your WCB account number. Enter the 5 digit code in the space provided.

For each code, provide a detailed description of your current operations. For example, 3100 is the WCB code for Woodlands Operations. We require a detailed description of all your current operations, such as log hauling from cut blocks to mill. Attach a listing if you require more codes than space provided.

You may be asked to provide a copy of your WCB Annual Return (A300).

Type of Membership

- Check all appropriate boxes of industry associations for which you hold a membership. Specify the name of the association if you have checked other. Note: typically, to be considered a member, you would pay membership fees. If non-member, indicate so in the box provided.

Canadian Association of Oilwell Drilling Contractors (CAODC)
Canadian Association of Geophysical Contractors (CAGC)
Canadian Association of Petroleum Producers (CAPP)
Petroleum Services Association of Canada (PSAC)
Forest Industry Suppliers and Logging Association (FISLA)
Alberta Forest Products Association (AFPA)

13. Do you have other off-road operations besides those indicated in box 11?

- 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, attach a separate page detailing all other off-road operations and codes.

14. 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. This number should read as follows AXXXXXX-06.
- 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 enrol any unlicensed equipment (26A) you must have a current TEFU number in the name of your legal entity. If you do not hold an active TEFU number, please apply for one using the AT321 form, available on our website:
http://www.finance.gov.ab.ca/publications/tax_rebates/fuel/forms/at321.pdf.

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

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

16. Do you have any vehicles registered under the International Fuel Tax Agreement (IFTA) program?

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

Do you have any vehicles registered under International Registration Plan (IRP – Pro Rate)?

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

17. Are you tracking fuel? If yes, how?

- Check the appropriate box.

If yes, how?

- Please provide a detailed description of your fuel tracking method.

18. 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 enrolment. This authorization must be completed with each PROP enrolment if prepared by a third party.

19. Certification Section

- Sign and date the enrolment form. Keep a copy of your enrolment and relevant documents for your records and audit purposes.

Schedule 1 (AT4747)

Name

- Please complete legal name of applicant as stated in box 1 of AT341.

Summary of Licensed Vehicles and Equipment Used in Off-Road Operations –

- This schedule summarizes all licensed and unlicensed equipment used in your off-road operations by industry sector and unit category as well as geographic location.

Column A, Industry Sector

- This column indicates the industry sector such as forestry services, oil and gas service, oil and gas drilling, etc. Complete the unit categories for each industry sector that you are currently working in. If you are working in an industry sector not listed, this industry is not eligible for PROP.

Column B, Unit Category

- This column provides the category of the vehicle or equipment used in off-road operations, grouped by function. Select the appropriate unit category(ies).

Forestry Service - Plate Classes Unit Categories

- For Forestry the unit category is broken down by vehicle plate class. Included under Column B, category 1C and 1D, are the loading and transporting logs from cut blocks to mills and driving back to cut locations empty. This excludes hauling from mills to locations other than the cut location. The plate class of the vehicle determines which category you should register and claim under. Class 1 plated units should be enrolled in category 1D receiving a 40% rebate. Class 2 plated units should be enrolled in category 1C receiving an 87% rebate. You should

verify the class of each plate with Alberta Registries when completing the enrolment form. This information will be confirmed at the time of enrolment.

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. Note: Each claim period is a calendar quarter.

Permits

- Fuel consumed in a class 2 plated vehicle 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. When a vehicle is class 2 plated, but the claimant uses a class 1 permit for 30 days or more during a calendar quarter, the claimant must file as a class 1 plated unit, category 1D.

Column C, 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.

Column D, Total Number of Units per Category

- Enter the total number of each type of vehicle or equipment used in off-road operations in the applicable boxes.

Column E, Estimated Percentage of Clear Fuel Used per Category

- When completing this column, please do not use the PROP rate for a category.

Calculate your estimated percentage of total clear fuel purchases used by unit category of equipment. For example, you work in the forestry service and have both support (1A) and heavy support vehicles (1B). About 40% of all the fuel you purchase is burned in the 1A support vehicles and the other 60% is burned in 1B heavy support vehicles. Note the total of all categories adds to 100%.

You may be a dual filer. In that case, there will be fuel used in industries that are not approved under PROP (box 13 operations), for which you may file a fuel tax rebate using the Fuel Tax Rebate Application Form (AT342). Below is an example of the calculation of the estimated annual clear fuel consumed for a dual filer:

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%
	300,000	100%

Column F, Geographical Area

- From the map on the bottom of the form, list the areas of operations using the numbers indicated on the map. For example, if you operate in the Calgary area, enter 4. If you operate in all areas of the province, enter 7.

Schedule 2 (AT4748)

Name

- Please complete legal name of applicant as stated in box 1 of AT341.

List of Vehicles and Unlicensed Equipment Used in Off-Road Operations

- Provide a detailed description of your licensed and unlicensed units used in off-road operations.(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 an electronic version please contact our office.)

Unit 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.

Unit #

- Enter a reference number you have assigned to the vehicle that matches the corresponding unit number in fuel tracking records.

Make

- Enter the manufacturer name (ie. Ford, Peterbilt, etc.)

Model

- Enter the model number of the unit (ie. F150, T800, etc.)

Year

- Enter the model year of the unit.

Type of Unit

- Enter the unit type (ie. tank truck, highway tractor, pick-up truck)

Unit Function

- Describe the function of the unit (i.e. crude oil hauler, log-hauling unit, tool-push).

Fuel Type

- Enter G for gasoline, D for diesel, P for propane, or O for other fuels.

Vehicle Identification Number (VIN)

- Enter the applicable vehicle identification number for each of the licensed units used in your off-road operations. VIN number(s) and type of vehicle will be confirmed with Alberta Registries.

Legal Name of Registered Owner of Unit

- Enter the legal name that appears on the vehicle registration certificate for the VIN number listed. The vehicle registration certificate is issued by Alberta Registries. If the legal name attached to the VIN number is not the legal name of the entity enrolling, please complete the PROP Vehicle Enrolment Agreement (form AT4750) located on our website.

Acquisitions

- Add the date you acquired the unit

Dispositions

- Add the date you disposed of the unit

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