

# PROVINCE OF ALBERTA INSTRUCTION SHEET

## For the Preparation of the “Generic Fuel Collector Summary Form” and Schedules

### Filing and Payment dates

The generic fuel tax returns (FTG/FTD-TAX), schedules and fuel tax remittances must be received by Alberta Finance, Tax and Revenue Administration (TRA) on or before the 28<sup>th</sup> day of the month following the month of collection. If the 28<sup>th</sup> day falls on a weekend day or a public holiday, then the due date is the next working day.

Any adjustments to a prior period must be made through written request with supporting documents.

### FTG/FTD Tax Forms

Please provide the Alberta Business Identification Number (BIN) on the return in each area where Federal Business Numbers are indicated.

### Product Reporting Differences in Alberta

In Alberta, heating fuel can be clear or dyed products. For clear heating fuel, it must be reported on the clear Diesel column; for dyed heating fuel, it must be reported on the Heating Fuel column.

For Alberta purposes, Liquified Petroleum Gas (LPG) is a separate program and is required to be filed on a different form, AT360-Propane Tax Return. Therefore, the column for LPG on the FTG-Tax return and schedules for Alberta purposes must always be blank.

### Alberta Specific Forms

Collectors are required to prepare and submit the following Alberta specific forms if applicable, along with their monthly generic fuel tax return (FTG/FTD-TAX).

- AT362 Monthly Summary of Taxable Gasoline and Diesel Fuel Intended for Sales in Edmonton and Calgary (**see Note below**)
- AT366 Litres Dyed During the Month (**applicable for FTG/FTD-TAX line 5**)
- AT369 Monthly Summary of Marked Fuel Transactions (**applicable for schedule FTG/FTD-5**)
- AT371 Fuel Loss Adjustment (**applicable for FTG/FTD-TAX line 14**)
- AT376 Rebrand Notification (**used by commissioned agent for products mixed, applicable for FTG/FTD-TAX line 5**)

**Note: All collectors must complete and submit the form AT362 with their FTG/FTD-Tax forms to Alberta Finance, Tax and Revenue Administration every month.**

Alberta Finance, Tax and Revenue Administration also requires that all fuel tax collectors provide backup reports, other than the Alberta specific forms, to support the summary information reported on the generic fuel tax returns and schedules. These reports must include detailed information, especially on rebrands, exempt sales, losses and any other adjustments used to prepare the generic returns and schedules. All back up documentation must be referenced to the corresponding schedules. Additional information may be requested if required.

### **Generic Fuel Collector Summary Form**

In General, the Alberta instructions are the same as the Generic Instruction sheet layout by the CFTP (Canadian Fuel Tax Project) committee.

<b>Line</b>		
<b>1</b>	<b>Opening Untaxed Inventory</b>	Same instruction as per generic sheet.
<b>2</b>	<b>Refined or Manufactured within Jurisdiction</b>	Same instruction as per generic sheet
<b>3</b>	<b>Imports from Out-of-Jurisdiction (provide FTG/FTD-1)</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>• Alberta also requires detailed reports for the summarized information recorded on schedules FTG-1 and FTD-1.</li> </ul>
<b>4</b>	<b>Acquisitions within Jurisdiction – from Licensed Collectors (provide FTG/FTD-2)</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>• Alberta also requires detailed reports for the summarized information recorded on schedules FTG-2 and FTD-2.</li> </ul>
<b>5</b>	<b>Rebrands</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>• For product rebrands at the refinery loading rack or by truck mounted injector, collectors are required to complete and submit the Alberta specific form AT366 (the BOTTOM portion) and to provide detailed backup reports.</li> <li>• For product rebrands at commissioned bulk dealer locations, collectors are required to complete and submit the Alberta specific forms AT366 (the TOP portion) and AT376 for the volumes recorded on this line.</li> </ul> <p>Note: The net effect of Line 5 must always be <u>zero</u>.</p>
<b>6</b>	<b>Closing Untaxed Inventory</b>	Same instruction as per generic sheet
<b>7</b>	<b>Total Accountable Volumes</b>	Same instruction as per generic sheet
<b>8</b>	<b>Exports Out-of-Jurisdiction (provide FTG/FTD-3)</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>• Alberta also requires detailed reports for the summarized information recorded on schedules FTG-3 and FTD-3.</li> </ul>
<b>9</b>	<b>Dispositions within Jurisdiction to Licensed Collectors (provide FTG/FTD-4)</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>• Alberta also requires detailed reports for the summarized information recorded on schedules FTG-4 and FTD-4.</li> </ul> <p>Note: To be consistent with the new generic instruction, fuel sales to self-assessing railway companies are now required to report on FTG/FTD-4 instead of FTG/FTD-5 for Alberta purposes.</p>

<b>10</b>	<b>Exempt Sales (provide FTG/FTD-5)</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>Collectors are required to complete and submit the Alberta specific form AT369 or to provide detailed reports for the summarized information recorded on schedules FTG-5 and FTD-5.</li> <li>Alberta requires the exempt sales to be summarized by type on these schedules. These include CLEAR FUEL sales to the federal government, MARKED FUEL sales to independent agents, TEFU and AFFB use.</li> </ul>
<b>11</b>	<b>Volume Adjustments</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>For Alberta purposes, if volume adjustment is claimed, an explanation and a schedule detailing each adjustment must be provided.</li> </ul>
<b>12</b>	<b>Total Taxable Volumes</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>If the amount is negative, please provide detailed explanation.</li> <li>If volumes are reported on the dyed product columns on this line, please provide a detailed explanation.</li> </ul>
<b>13</b>	<b>Total Tax before Adjustments</b>	Same instruction as per generic sheet
<b>14</b>	<b>Adjustments &amp;/or Tax Credits</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>For Alberta purposes, this line is used to capture the monetary adjustments, such as bad debts, theft, or disaster etc. An Alberta specific form AT371 and a detailed report of the adjustments must be provided.</li> </ul> <p>Note: For any claim made on this line, Alberta Tax and Revenue Administration (TRA) must be notified of the loss within 30 days of the date the collector first becomes aware of it. The refund claim must also be made to TRA within 90 days of the loss date.</p>
<b>15</b>	<b>Allowance for Shrinkage</b>	Similar instruction as per generic sheet, except the following: <ul style="list-style-type: none"> <li>For Alberta purposes, a shrinkage allowance of 0.25% of the Total Tax before Adjustments (line 13) for all taxable products can be claimed on this line. However, terminal operators must pass on the allowance to those who ultimately sell the fuel to consumers.</li> </ul>
<b>16</b>	<b>Commission or Other Allowances</b>	<ul style="list-style-type: none"> <li>This line is not applicable for Alberta and must be blank at all time.</li> </ul>
<b>17</b>	<b>Net Tax payable</b>	Same instruction as per generic sheet
<b>18</b>	<b>Other Adjustments or Instalments</b>	<ul style="list-style-type: none"> <li>This line is not applicable for Alberta and must be blank at all time.</li> </ul>