

If a tax collector pays an amount in respect of tobacco tax, and is unable to collect the tax from a consumer or retailer due to the theft or destruction of the tobacco, or due to the bankruptcy, receivership or insolvency of a wholesaler or retailer, he may apply to Alberta Finance for a refund of the tax paid. A tax collector applying for a refund due to fire, flood and theft, **must** notify Alberta Finance within 30 days and submit any refund application within 1 year of becoming aware of the loss. A tax collector applying for a refund due to bankruptcy or an uncollectible debt must apply within 90 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](http://www.finance.gov.ab.ca) or requested from our office using the phone number or address given above.

<p>1. Business Identification Number (BIN)</p> <p>2. Legal Name of Applicant</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 the 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. Contact Person: _____ Fax: ( ) _____ Phone: ( ) _____</p>	<p>8. For Office Use Only <span style="float:right; border: 1px solid black; padding: 2px;">11</span></p> <p>9. Date of Loss or Notice of Bankruptcy/Receivership: Y Y Y Y M M D D</p> <p>10. Refund Request for:</p> <p><input type="checkbox"/> Loss due to theft</p> <p><input type="checkbox"/> Loss due to flood/fire</p> <p><input type="checkbox"/> Customer bankruptcy/receivership/insolvency</p> <p><input type="checkbox"/> Uncollectible debt</p> <p>11. 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>
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12. Amount of refund requested as determined on page 2 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: \_\_\_\_\_

15. If loss is due to bankruptcy/receivership, please provide:

Trustee **OR** Name: \_\_\_\_\_

Receiver Address: \_\_\_\_\_

BIN: \_\_\_\_\_

16. If the claim is for customer insolvency, please provide details of any collection attempts taken.

Name of Collection Agency: \_\_\_\_\_

Legal Action Taken: \_\_\_\_\_

Securities Held: Type: \_\_\_\_\_ Location: \_\_\_\_\_

Recoveries Made: \_\_\_\_\_ \$ \_\_\_\_\_

Other: \_\_\_\_\_ Amount

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

Invoice		Product		(A)	(B)	Total Amount
Date	Number	Category	Size/Price	Quantity Lost	Tax Rate Per Unit	of Tax (A X B)
		Cigarettes/Tobacco sticks - Carton	200 cigs.		\$37.00/carton	
			150 cigs.		\$27.75/carton	
		- Package	25 cigs.		\$4.625/package	
			20 cigs.		\$3.70/package	
		- Individual	1 cig.		\$0.185/cigarette	
		Loose Tobacco/Snuff	226 grams		\$41.81/tin/pouch	
			200 grams		\$37.00/tin/pouch	
			180 grams		\$33.30/tin/pouch	
			150 grams		\$27.75/tin/pouch	
			130 grams		\$24.05/tin/pouch	
			110 grams		\$20.35/tin/pouch	
			90 grams		\$16.65/tin/pouch	
			50 grams		\$9.25/pouch	
			45 grams		\$8.325/tin	
			40 grams		\$7.40/tin	
			35 grams		\$6.475/tin	
			30 grams		\$5.55/tin	
			25 grams		\$4.625/tin	
			20 grams		\$3.70/tin	
			15 grams		\$2.775/tin	
			10 grams		\$1.85/tin	
		1 gram		\$0.185/gram		
		Cigars: Use Taxable Price Taxable price for Canadian manufactured cigars = 1.3 x manufacturer's selling price	18.4 cents or less		\$0.175/cigar	
					95%	
		Taxable price for imported cigars = 1.3 x importer's selling price			95%	
					95%	
			Over \$6.10		\$5.80/cigar	

Total Refund Requested \$

To support this claim you must attach copies of invoices, inventory records and an explanation of the method used to determine the loss amount. If necessary, further information may be requested by Alberta Finance. 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 and accurate and all relevant facts have been revealed. I also hereby assign to Alberta Finance, the Alberta Tobacco Tax portion of the account receivable for the insolvent customer claimed in this refund.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

(please print) \_\_\_\_\_ Position: \_\_\_\_\_

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