



TAX EXEMPT FUEL USER (TEFU) ENROLMENT APPLICATION

The Alberta Fuel Tax Act

This form is used to enrol for the Tax Exempt Fuel User (TEFU) Rebate Program. For more information call Tax and Revenue Administration at (780)427-3044. If calling long distance within Alberta, call 310-0000 then enter (780)427-3044. Fax (780)427-0348. Additional forms may be obtained from our Internet site at www.finance.gov.ab.ca or requested from our office using the phone number or address given above.

Do not complete this form if you are solely engaged in prescribed activities under the Prescribed Rebate Off-Road Percentages (PROP) Program after the specified activity implementation dates. Please see the Internet site indicated above for additional information.

<p>1. Full Legal Name of Corporation, Partnership or Individual <i>(surname, firstname)</i></p> <hr/> <p>2. Business or Operating Name <i>(If different from legal name)</i></p> <hr/> <p>3. Type of Ownership <i>(Please check)</i></p> <p><input type="checkbox"/> Corporation _____ <small>Alberta Corporate Account Number (may be 9 or 10 digits)</small></p> <p><input type="checkbox"/> Proprietorship</p> <p><input type="checkbox"/> Partnership <small>Please also specify legal name and primary business activity for each partner included in the partnership listed in the above section 1. (if space is insufficient, provide an attachment)</small></p> <p>1. _____ / _____ 2. _____ / _____ 3. _____ / _____</p> <p><input type="checkbox"/> Other (specify): _____</p> <p>4. Business Mailing Address (mandatory field): confidential account access information will be sent to this address. This should not be the same address as your third party information.</p> <p>-----</p> <p>-----</p> <p style="text-align: right;">Prov. Postal Code</p> <p>-----</p> <p>Phone Number Fax Number () ()</p> <p>5. Third Party Address: If you do not have a third party preparing your rebate, leave this section blank. Complete this section if you require TRA to forward your rebate cheque and correspondence to the third party you authorized in section 18.</p> <p>c/o</p> <p>-----</p> <p>-----</p> <p style="text-align: right;">Prov. Postal Code</p> <p>6. Location of Books and Records (if different from address listed in Section 4 or 5.)</p> <p>-----</p> <p>-----</p> <p style="text-align: right;">Prov. Postal Code</p>	<p>7. For Office Use Only</p> <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold; font-size: 1.2em;">09</div> <hr/> <p>8. Business Identification Number <i>(Number assigned by Alberta Finance. If unsure of this number, leave this field blank.)</i></p> <p>_____</p> <hr/> <p>9. Motor Vehicle Identification Number (MVID) <i>(From your Vehicle Registration Certificate)</i></p> <p>_____</p> <hr/> <p>10. Does this legal entity intend to claim a TEFU rebate for tax paid in error, exports, or mixing of fuel with other substances?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <hr/> <p>11. Does this legal entity intend to purchase fuel for unlicensed equipment?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <hr/> <p>12. How does this legal entity intend to document their off-road hours for the purpose of calculating a TEFU rebate claim? (please check one)</p> <p><input type="checkbox"/> Actual daily records</p> <p><input type="checkbox"/> A survey of operational hours</p> <hr/> <p>13. Please provide a listing of all industry associations to which this legal entity belongs.</p> <p><input type="checkbox"/> CAODC</p> <p><input type="checkbox"/> CAGC</p> <p><input type="checkbox"/> CAPP</p> <p><input type="checkbox"/> PSAC</p> <p><input type="checkbox"/> FISLA</p> <p><input type="checkbox"/> AFPA</p> <p><input type="checkbox"/> Other (specify):</p> <p style="text-align: right;">1. _____</p> <p style="text-align: right;">2. _____</p> <p><input type="checkbox"/> Non-Member</p>
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The personal information that you provide on this form will be used for the purpose of administering the Fuel Tax Act and Regulations. It is collected under the authority of section 33(c) of the Freedom of Information and Protection of Privacy Act and is protected by the privacy provisions of the Act. If you have any questions about the collection, use or disclosure of this information you can contact Tax and Revenue Administration at the telephone numbers and address listed above.

14. Activity description by branch location (please note that despite the presence of multiple geographic locations, only one consolidated TEFU Rebate application may be filed for each legal entity in respect of any given calendar quarter):

Note: If the space below is insufficient, attach a separate page listing all requested information.

Branch location	What activities do you perform when operating off-road or using unlicensed equipment from this location? ----- ----- -----
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15. Workers' Compensation Board (WCB) Industry Codes appearing on this legal entity's annual WCB Return (provide a listing of all WCB Industry Codes appearing on this entity's annual WCB Return. Please note that the annual WCB return must be retained for audit purposes).

WCB Industry Code: WCB Industry Code: WCB Industry Code:
WCB Industry Code: WCB Industry Code: WCB Industry Code:

16. I acknowledge that marked, tax-exempt fuel is to be consumed in all unlicensed vehicles and equipment unless it is not reasonably available. I understand that marked, tax-exempt fuel is deemed to be not reasonably available only if this legal entity is in possession of a valid TEFU number and:

- no bulk fuel dealer within a 50 kilometer radius of the off-road location has marked fuel available for sale; or
- the fuel is being used in a project where clear fuel must also be used and there is a restriction (such as zoning), which prevents the consumer from having more than one fuel storage tank.

The determination as to whether marked, tax-exempt fuel is not reasonably available at the time clear fuel is purchased for use in unlicensed equipment is to be made on a purchase-by-purchase basis.

Initial: _____

(please note, this box must bear the applicant's initials in order for the Enrolment to be processed)

17. If during the claim period marked fuel is not available, the applicant agrees to use one of the following methods below to segregate and track fuel used in unlicensed equipment [Please refer to Tax Exempt Fuel User (TEFU) General Instruction Guide, IN342].

- this legal entity will track and document, through the use of metered pumps and/or a fuel meter, the actual volumes of fuel dispensed into each unlicensed equipment category for all periods in respect of which a TEFU rebate application will be submitted; or
- if a survey is used to determine hours on Schedule B, this legal entity will track fuel during the survey period for each unlicensed equipment surveyed in order to verify that the survey is accurate.

Initial: _____

(please note, this box must bear the applicant's initials in order for the Enrolment to be processed)

18. APPLICANT'S AUTHORIZATION FOR 3RD PARTY

Complete this authorization box if the applicant did NOT prepare this enrolment.

I, _____, authorize _____ of _____
name of applicant or signing officer name of person who prepared this form name of company (if applicable)
at _____ to discuss the contents of this enrolment with Tax and Revenue Administration.
preparer's phone number preparer's fax number

Signature of Applicant: _____ Date: _____

19. CERTIFICATION

I hereby certify that, to the best of my knowledge and belief, the information contained in this enrolment is true, correct and complete and the information reported relates to eligible off-road operations in Alberta as defined in section 15 of the Fuel Tax Act.

Name: (please print) _____ Position: _____ Phone: (____) _____

Signature of Applicant: _____ Date: _____

This enrolment must be signed by an authorized officer of the legal entity.

In accordance with the Alberta Fuel Tax Regulation, a person who makes a rebate application must maintain records to support the application. Alberta Finance requires that records be made available to their department for audit upon request up to four years from the end of the year in which the rebate was paid, or six years from the end of the year in which the fuel was purchased, whichever is later. In the event the applicant fails to meet these requirements to maintain records, the applicant may be assessed tax on the volume of fuel for which the rebate was paid.

Documents to be maintained:

The following paragraphs briefly describe the documents that, in addition to the legal entity's Workers' Compensation Board Annual returns, are required to be maintained. Please refer to Information Circular TEFU-IR3 for detailed record keeping requirements.

Documentation of Hours Spent Off-Road:

Each fuel tax rebate application must be supported by original documentation that explicitly records the duration of and geographic locations where an applicant is engaged in each of the following activities:

<ul style="list-style-type: none"> 1) Traveling off-road 2) Idling off-road 	<ul style="list-style-type: none"> 3) Operating the power-take-off (PTO) off-road
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An applicant that elects not to support their application with actual daily records may complete a survey of observations for a period of not less than 30 calendar days. Surveys must be representative of claims as detailed in Alberta Finance's publications. If a survey is to be used, all of the following information must be collected and summarized for the survey period, for each vehicle surveyed:

<ul style="list-style-type: none"> 1) Hours spent traveling off-road by day and location 2) Hours spent idling off-road by day and location 3) Hours spent operating the PTO off-road by day and location 4) Hours per day by location that the vehicle's engine is not operational 5) Hours spent traveling on-road by day and location 	<ul style="list-style-type: none"> 6) Hours spent idling on-road by day and location 7) Hours spent operating the PTO on-road by day and location 8) Volume of fuel placed into the vehicle by day 9) A summary of the calculations used to extrapolate the survey results to Schedule B of the rebate application
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Fuel Documentation:

As well as documentation of time spent off-road, the applicant is required to retain copies of invoices regarding fuel purchases. Each fuel purchase should include the following items:

<ul style="list-style-type: none"> 1) Date of purchase 2) Number of litres received 3) Unit number of vehicle into which fuel was dispensed 	<ul style="list-style-type: none"> 4) Vendor name and location where fuel was purchased 5) Type of fuel
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An applicant that maintains bulk storage must retain documentation of fuel withdrawals from storage through the use of a metered pump. Bulk fuel receipts and fuel inventory reconciliations should be retained. The following information must be recorded to support the withdrawal of fuel from bulk storage:

<ul style="list-style-type: none"> 1) Date of withdrawal 2) Number of litres withdrawn 3) Unit number of vehicle into which fuel was dispensed 4) Geographic location and/or tank number of bulk storage facilities 	<ul style="list-style-type: none"> 5) Type of fuel 6) Dip or tank measurement records 7) Dip readings to volume conversion chart
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Documentation of time spent off-road and fuel records are to be summarized quarterly by vehicle category showing the total time spent and fuel consumed in each off-road activity (travel, idle, and PTO) to complete the TEFU Rebate Application (AT342) and related forms.

DECLARATION:

The undersigned acknowledges the record keeping required to support a TEFU rebate application.

NOTICE: an authorized signing officer of the legal entity must sign this "Agreement".

Company Name/Operating Name	Phone	Business Identification Number (BIN)
City	Prov/State	Date
Name of Signing Officer	Signature	Title