

PART I – CLAIMANT INFORMATION

a) Business Number:	For office use only	b) Language Preference: <input type="checkbox"/> English <input type="checkbox"/> French
c) Legal Name:	d) Business Name (if applicable):	
e) Mailing Address:	f) Daytime Telephone Number:	
g) E-mail Address (if applicable):	h) Fax Number:	
i) Is this your first claim for refund? <input type="checkbox"/> Yes <input type="checkbox"/> No If <u>No</u> , has your name or address changed since your last claim? <input type="checkbox"/> Yes <input type="checkbox"/> No If <u>Yes</u> , please indicate your previous name and/or address: > Previous Name (if applicable): _____ > Previous Address (if applicable): _____		
j) Physical address where your records are maintained:		
k) Claim Period: Beginning _____ Ending _____ YYYYY MM DD YYYYY MM DD		
l) If you held a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during the period of your refund claim, provide your permit (or card) number, the expiry date and select the type or types of operation(s) registered under your permit (or card). Purchaser's Permit No. _____ Expiry Date: _____ Previous Fuel Exemption Card No. _____ Fuel Exemption Card expiry date will be verified by department. Operation(s) registered under your Purchaser's Permit (or Fuel Exemption Card prior to December 1, 2007) – Select all that apply: <input type="checkbox"/> Aquaculturist <input type="checkbox"/> Fisher <input type="checkbox"/> Farmer <input type="checkbox"/> Silviculturist <input type="checkbox"/> Forest Worker <input type="checkbox"/> Wood Producer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Mining & Quarrying Operator		
m) If you did <u>not</u> hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or a portion thereof of your refund claim, please select the box or boxes that describes your operation(s) and complete the sections of the application pertaining to each operation selected. <input type="checkbox"/> Aquaculturist – complete Section 1 (<i>Instructions Page 1</i>) <input type="checkbox"/> Forest Worker – complete Section 5 (<i>Instructions Page 3</i>) <input type="checkbox"/> Fisher – complete Section 2 (<i>Instructions Page 2</i>) <input type="checkbox"/> Wood Producer – complete Section 6 (<i>Instructions Page 4</i>) <input type="checkbox"/> Farmer – complete Section 3 (<i>Instructions Page 2</i>) <input type="checkbox"/> Manufacturer – complete Section 7 (<i>Instructions Page 4</i>) <input type="checkbox"/> Silviculturist – complete Section 4 (<i>Instructions Page 3</i>) <input type="checkbox"/> Mining & Quarrying Operator – complete Section 8 (<i>Instructions Page 4</i>)		

PART II – REFUND CLAIM SUMMARY (REFER TO YOUR APPROPRIATE SCHEDULE)

A Schedules	B Fuel Type	C Total Number of Litres	D Total Amount Claimed
n) Totals from Schedule 1 (A)	Gasoline		
o) Totals from Schedule 1 (B)	Diesel		
p) Totals from Schedule 1 (C)	Propane		
q) Total Amount Claimed – Add all entries under Column D			\$

PART III – DECLARATION

I hereby certify that none of the gasoline or motive fuel (for which a refund of the tax paid is claimed) was used or consumed in a taxable area during the period covered by this application. I further certify that all information given in this application and in every document submitted in support thereof is true, correct and complete in every detail.

IMPORTANT: APPLICATION REQUIRES ORIGINAL SIGNATURE - NO PHOTOCOPIES OR FAXED COPIES OF THIS PAGE WILL BE ACCEPTED.

 Name of claimant or person authorized by the claimant (Please print)

 Telephone

 Signature

 Date

Please mail application and address any inquiries to:

Department of Finance
 Revenue and Taxation Division
 Tax Accounting and Refunds
 P.O. Box 3000, Fredericton, NB E3B 5G5

Telephone: (506) 453-2404

“ALL REFUNDED AMOUNTS ARE SUBJECT TO AUDIT AT A LATER DATE. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.”

Section 1 - Aquaculturist – Please provide the required information if you did not hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or a portion thereof of your refund claim.

LICENCES:

- a. Commercial Fish Farm Permit Number (INCLUDE COPY OF CURRENT PERMIT): _____
- b. Shellfish Permit Number (INCLUDE COPY OF PERMIT): _____
- c. Commercial Fish Pond Licence # issued by Natural Resources, Province of NB (INCLUDE COPY OF LICENCE): _____
- d. Please check appropriate box (or boxes): Is your operation land based and/or ocean based?
- e. Is this a start-up operation?
 YES If Yes, what is the amount invested in stock and equipment? \$ _____ INCLUDE A COPY OF YOUR THREE-YEAR BUSINESS DEVELOPMENT PLAN APPROVED BY THE MINISTER OF AGRICULTURE AND AQUACULTURE.
 NO
- | | | | |
|-------------------------|------------------------|---|--|
| f. HARVEST: | By Volume (Kilograms): | Gross Income from Aquaculture Operations: | % of Total Income from Aquaculture Operations: |
| Last Year 20____ | _____ | \$ _____ | _____ % |
| Year Before Last 20____ | _____ | \$ _____ | _____ % |
- g. Please give a brief description of your aquaculture operation(s):

Section 2 - Fisher - Please provide the required information if you did not hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or a portion thereof of your refund claim.

a. LICENCES:

Fisher's Licence Number / Category issued by the Federal Minister of Fisheries and Oceans - INCLUDE COPY OF CURRENT LICENCE(S): _____

Boat Name: _____ Boat Registration # or Licence # (if not registered): _____

Please check one: I am the owner OR the boat operator

b. WEIR FISHER ONLY:

Weir Site Permit Number(s) issued by the Federal Minister of Fisheries and Oceans - INCLUDE COPY OF PERMIT(S): _____

Please check one I am the owner in one or more weirs. Please check one I / We do tend some or all of the weirs specified above.
 I am a partner in one or more weirs. I / We do not tend any weirs specified above.

c. Is this a start-up Operation?

YES If Yes, what is the amount invested in fishing boat and equipment? \$ _____ INCLUDE A COPIES OF SALES INVOICES OBTAINED AT THE TIME OF PURCHASE OF FISHING BOAT AND EQUIPMENT.
 NO

d. CATCHES:

	Gross Income from Fishing	Gross Income from Weir Operations	Gross Income from Transporting Fish from fishing boat/weir to shore	Percentage of Total Income
Last Year 20____	\$ _____	\$ _____	\$ _____	_____ %
Year Before Last 20____	\$ _____	\$ _____	\$ _____	_____ %

e. Please give a brief description of your normal activities in commercial fishing:

Section 3 - Farmer - Please provide the required information if you did not hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or a portion thereof of your refund claim.

a. For refund claim period (or a portion thereof) – on or after December 1, 2007, please provide your Registered Professional Agricultural Producer number issued by the Department of Agriculture and Aquaculture: _____

b. For refund claim period (or a portion thereof) – prior to December 1, 2007:

Provide your farmer's Fuel Exemption Card number: _____

If you did not hold a farmer's Fuel Exemption Card prior to December 1, 2007, please complete subsections "c" to "k".

c. For the tax year most closely corresponding to the two fiscal years preceding the date of this application, provide either:

- i. a copy of your **financial statements** as prepared by a registered accountant, or
- ii. a complete copy of your **income tax returns**, submitted under the *Income Tax Act* (Canada), including all supporting documentation, for the tax years most closely corresponding to the two fiscal years.

OR

Agriculture Producers Association of NB # /

de la Fédération des agriculteurs et agricultrices francophones du Nouveau-Brunswick : _____

d. FARM ACREAGE

Owned Cleared: _____ Owned Wooded: _____

Leased Cleared: _____ Leased Wooded: _____

e. PROPERTY and FARMLAND INFORMATION

Property Tax Account Number (s): _____

LRIS Number(s) for Farmland: _____

f. INCOME

Gross Income from Farming Operations | Last Year 20 ____ \$ _____ Year Before Last 20 ____ _____ %

Percentage of Total Gross Income from Farming Operations | Last Year 20 ____ \$ _____ Year Before Last 20 ____ _____ %

Is this a start-up Operation? Yes No

If yes, please attach a copy of your management plan approved by the Minister of Agriculture, Fisheries and Aquaculture.

g. LIVESTOCK (i.e. cattle, poultry etc.)

h. CROPS GROWN (i.e. vegetables, fruits, forage)

(1) (2) (3)

(1) (2) (3)

Type: _____

Type: _____

of Animals: _____

of Acres: _____

of Females: _____

i. GREENHOUSES

j. BEEHIVES

of Greenhouses: _____ Total Square Feet: _____ Type: _____ # of Beehives: _____

k. OTHER (i.e. wild game, etc.)

(1) (2) (3)

Type: _____

of Animals: _____

SCHEDULE 1(B)

DIESEL EXEMPTIONS



Pursuant to the *Gasoline and Motive Fuel Tax Act*, general regulations and the *Revenue Administration Act*

<p>(A) Name: _____</p> <p>Business Number: _____</p> <p>Claim Period: Beginning Y ___ M ___ D ___ Ending Y ___ M ___ D ___</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">(B) Diesel Inventory</th> <th style="text-align: center;">Taxed Diesel</th> <th style="text-align: center;">Exempt Diesel</th> </tr> </thead> <tbody> <tr> <td>Beginning Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>+ Purchases</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>- Ending Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>= Disbursements</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td colspan="3" style="text-align: center;">** Attach copies of Purchase Invoices and Disbursement Records</td> </tr> </tbody> </table>	(B) Diesel Inventory	Taxed Diesel	Exempt Diesel	Beginning Inventory (Bulk Storage)	(litres)	(litres)	+ Purchases	(litres)	(litres)	- Ending Inventory (Bulk Storage)	(litres)	(litres)	= Disbursements	(litres)	(litres)	** Attach copies of Purchase Invoices and Disbursement Records		
(B) Diesel Inventory	Taxed Diesel	Exempt Diesel																	
Beginning Inventory (Bulk Storage)	(litres)	(litres)																	
+ Purchases	(litres)	(litres)																	
- Ending Inventory (Bulk Storage)	(litres)	(litres)																	
= Disbursements	(litres)	(litres)																	
** Attach copies of Purchase Invoices and Disbursement Records																			

(C) Refund Type (please check one) IMPORTANT: COMPLETE A SCHEDULE 1(B) FOR EACH EXEMPT TYPE

- Aquaculturist
 Fisher
 Farmer
 Silviculturist
 Wood Producer
 Forest Worker
 Manufacturing
 Mining/Quarrying

EQUIPMENT, VEHICLES, MACHINES, ETC. (NOTE: SHOULD YOU NEED MORE SPACE, PLEASE RECORD ON THE BACK OF THIS SCHEDULE)					DIESEL		
(D) TYPE	(E) MODEL	(F) SERIAL NUMBER	(G) REGISTRATION NUMBER (LICENCE PLATE #)	(H) USAGE	(I) EXEMPT USAGE (litres)	(J) TAXED USAGE (litres)	
Line (K) TOTAL EXEMPT USAGE (litres)					add column (I)		
Line (L) TOTAL TAXED USAGE (litres)					add column (J)		
Line (M) EXEMPT DIESEL DISBURSEMENTS							
Line (N) NET EXEMPT USE (litres) - DEDUCT TOTAL EXEMPT DISBURSEMENT LINE (M), FROM LINE (K)					(K) - (M) = (N)		
Line (O) TAX RATE (SEE ATTACHED TAX RATES TABLE)							
Line (P) REFUND CLAIM - NET EXEMPT USAGE (LITRES) X TAX RATE					(N) X (O) = (P)	\$	

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SCHEDULE 1(C)

PROPANE EXEMPTIONS



Pursuant to the *Gasoline and Motive Fuel Tax Act*, general regulations and the *Revenue Administration Act*

<p>(A) Name: _____</p> <p>Business Number: _____</p> <p>Claim Period: Beginning Y__ M__ D__ Ending Y__ M__ D__</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">(B) Propane Inventory</th> <th style="width:35%;">Taxed Propane</th> <th style="width:35%;">Exempt Propane</th> </tr> <tr> <td>Beginning Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>+ Purchases</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>- Ending Inventory (Bulk Storage)</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td>= Disbursements</td> <td style="text-align: center;">(litres)</td> <td style="text-align: center;">(litres)</td> </tr> <tr> <td colspan="3">** Attach copies of Purchase Invoices and Disbursement Records</td> </tr> </table>	(B) Propane Inventory	Taxed Propane	Exempt Propane	Beginning Inventory (Bulk Storage)	(litres)	(litres)	+ Purchases	(litres)	(litres)	- Ending Inventory (Bulk Storage)	(litres)	(litres)	= Disbursements	(litres)	(litres)	** Attach copies of Purchase Invoices and Disbursement Records		
(B) Propane Inventory	Taxed Propane	Exempt Propane																	
Beginning Inventory (Bulk Storage)	(litres)	(litres)																	
+ Purchases	(litres)	(litres)																	
- Ending Inventory (Bulk Storage)	(litres)	(litres)																	
= Disbursements	(litres)	(litres)																	
** Attach copies of Purchase Invoices and Disbursement Records																			

(C) Refund Type (please check one) IMPORTANT: COMPLETE A SCHEDULE 1(C) FOR EACH EXEMPT TYPE

- Aquaculturist
 Fisher
 Farmer
 Silviculturist
 Wood Producer
 Forest Worker
 Manufacturing
 Mining/Quarrying

EQUIPMENT, VEHICLES, MACHINES, ETC. (NOTE: SHOULD YOU NEED MORE SPACE, PLEASE RECORD ON THE BACK OF THIS SCHEDULE)					PROPANE	
(D) TYPE	(E) MODEL	(F) SERIAL NUMBER	(G) REGISTRATION NUMBER (LICENCE PLATE #)	(H) USAGE	(I) EXEMPT USAGE (litres)	(J) TAXED USAGE (litres)
Line (K) TOTAL EXEMPT USAGE (litres)					add column (I)	
Line (L) TOTAL TAXED USAGE (litres)					add column (J)	
Line (M) EXEMPT PROPANE DISBURSEMENTS						
Line (N) NET EXEMPT USE (litres) - DEDUCT TOTAL EXEMPT DISBURSEMENT LINE (M), FROM LINE (K)					(K) - (M) = (N)	
Line (O) TAX RATE (SEE ATTACHED TAX RATES TABLE)						
Line (P) REFUND CLAIM – NET EXEMPT USAGE (LITRES) X TAX RATE					(N) X (O) = (P)	\$

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Department of Finance, Revenue and Taxation Division
Ministère des Finances, Division du revenu et de l'impôt
Telephone / Téléphone : (506) 453-2404

SUMMARY OF GASOLINE AND MOTIVE FUEL TAX RATES

	GASOLINE	DIESEL FUEL	PROPANE	LOCOMOTIVE FUEL	AVIATION FUEL
April 1, 1992 to December 6, 2001	10.7 cents per litre	13.7 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
December 7, 2001 to December 10, 2002	13.0 cents per litre	15.4 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
December 11, 2002 to October 3, 2006	14.5 cents per litre	16.9 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre
October 4, 2006 to present	10.7 cents per litre	16.9 cents per litre	6.7 cents per litre	4.3 cents per litre	2.5 cents per litre

SOMMAIRE DES TAUX DE TAXE SUR L'ESSENCE ET LES CARBURANTS

	ESSENCE	CARBURANT DIESEL	PROPANE	CARBURANT POUR LOCOMOTIVES	CARBURANT D'AVION
Le 1 avril 1992 au 6 décembre 2001	10,7 cents le litre	13,7 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 7 décembre 2001 au 10 décembre 2002	13,0 cents le litre	15,4 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 11 décembre 2002 au 3 octobre 2006	14,5 cents le litre	16,9 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre
Le 4 octobre 2006 à date	10,7 cents le litre	16,9 cents le litre	6,7 cents le litre	4,3 cents le litre	2,5 cents le litre

(2006/10)

**"ALL REFUNDED AMOUNTS ARE SUBJECT TO AUDIT AT A LATER DATE. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED."
« TOUS LES MONTANTS REMBOURSÉS PEUVENT ÊTRE ASSUJETTIS À DES VÉRIFICATIONS À UNE DATE ULTÉRIEURE.
LES DEMANDES INCOMPLÈTES NE SERONT PAS TRAITÉES. »**

REFUND APPLICATION INSTRUCTIONS - continued

Section 2 - Fisher - Complete this section only if you did not hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or portion thereof of your refund claim.

***** Note: Should your claim extend beyond a 2 year period, you may be contacted in order to verify eligibility criteria for prior years. *****

- a. Licences: A valid licence number issued by the federal Department of Fisheries and Oceans must be provided in order to qualify under this exemption program as a fisher (include copy of licence). The name of the boat(s) and registration number(s) must also be provided. Please specify if you are the owner or the operator of the boat.
- b. Weir Fisher: A valid weir site permit number issued by the federal Department of Fisheries and Oceans must be provided in order to qualify under this exemption program as a weir fisher (include copy of licence). In addition, please check the appropriate boxes to indicate your status.
- c. Start-up Operation: If this is your first year operating as a fisher, please provide the amount invested in a fishing boat and equipment and attach a photocopy of your purchase invoice(s) showing your investment (Note: in order to qualify as a start-up, you must have invested at least \$10,000 in a fishing boat and equipment).
- d. Catches: If this is not a start-up operation, please provide the following for the last two years:
- total gross income from either commercial fishing activities or weir fishing activities before deductions (overhead costs, taxes, etc);
 - total gross income from transporting fish from a fishing boat/weir to shore (if applicable); and
 - percentage of total income derived.
- e. Description of Operations: Please describe briefly your fishing operations, including the species harvested.

Section 3 - Farmer - Complete this section only if you did not hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or portion thereof of your refund claim.

***** Note: Should your claim extend beyond a 2 year period, you may be contacted in order to verify eligibility criteria for prior years. *****

- a. Claim Period (or portion thereof) on or after December 1, 2007: Please provide your Registered Professional Agricultural Producer number issued by the Department of Agriculture and Aquaculture.
- Please Note:
In order to be eligible for a refund of tax paid on gasoline or motive fuel **acquired on or after December 1, 2007**, the applicant must be registered under the *Agricultural Producers Registration and Farm Organizations Funding Act* as a Registered Professional Agricultural Producer with the Department of Agriculture and Aquaculture. To obtain more information on how to register, please contact the Department of Agriculture and Aquaculture.
- b. Claim Period (or portion thereof) prior to December 1, 2007: If you were registered as a farmer with the Department of Finance, please provide your previous farmer's Fuel Exemption Card number.
- If you did not hold a farmer's Fuel Exemption Card prior to December 1, 2007, please complete subsections "c" to "k".
- c. Association Number: If you were a registered member of the Agriculture Producers Association of New Brunswick or la Fédération des agriculteurs et agricultrices francophones du Nouveau-Brunswick, please provide your membership number.
- If were not registered with one of the above mentioned associations, you must provide a copy of your **financial statements** as prepared by a registered accountant for the 2 fiscal years preceding the date of your application **or** a complete copy of your **income tax returns**, submitted under the *Income Tax Act* (Canada), including all supporting documentation, for the tax years most closely corresponding to the 2 fiscal years preceding the date of this application.
- d. Farm Acreage: Please specify the farm acreage owned and/or leased and the acreage within each category that is cleared or wooded.
- e. Property and Farmland Information: Please list your property tax account numbers and your LRIS numbers for farmland.
- f. Income: If this is **not a start-up** operation, please provide the following for the two previous years:
- total gross income from farming activities before deductions (overhead costs, taxes, etc); and
 - percentage of your total income derived from farming activities.
- If this is **a start-up** operation, please indicate and include a copy of your management plan approved by the Minister of Agriculture, Fisheries and Aquaculture.
- g. Livestock: Please specify the type(s) of livestock, the number of animals and the number of females.
- h. Crops Grown: Please specify the type(s) of crops grown and the number of acres.
- i. Greenhouses: Please specify the number of greenhouse(s) used to grow vegetables, vegetable seedlings or fruit bearing plants, bushes or trees; along with the total area covered in square feet.
- j. Beehives: Please specify the type(s) of bee(s) raised and the number of beehives.
- k. Other Types of Farming Operations: Please specify the type of commercial operations, (ex: wild game), including the number of animals and the number of acres.

REFUND APPLICATION INSTRUCTIONS - continued

Section 4 - Silviculturist - Complete this section only if you did not hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or portion thereof of your refund claim.

***** Note: Should your claim extend beyond a 2 year period, you may be contacted in order to verify eligibility criteria for prior years. *****

Note: You are a silviculturist if you:

- cultivate 2 acres or 2,000 Christmas trees, landscaping trees, shrubs, or plants; or
- operate a greenhouse and cultivate 2,000 square feet of landscaping trees, shrubs, flowers or bedding plants; or
- produce maple products and have at least 500 taps; or
- produced at least 5 acres of sod during the 2 years preceding the date of the application, or
- own at least 25 acres of woodland and during the 2 previous years, have thinned or planted at least 5 acres of woodland or harvested at least 50 cords of wood products from the woodland.

You are a silviculturist service contractor if you:

- carry out the thinning, planting and tending of at least 50 acres of forest during the 2 fiscal years preceding the date of the application and derived an annual gross income of at least \$5,000 in either of those 2 fiscal years from such activity, or at least 20% of the annual gross income in either of those 2 fiscal years from such activity.

If you do not meet the above-mentioned criteria however your operation specializes in some aspect of the silviculture process, refer to Section 5 Forest Worker.

- | | | |
|----|-------------------------------------|--|
| a. | Annual Gross Income: | Please provide the total gross income from silviculture activities before deductions (overhead costs, taxes, etc) for the last two years. |
| b. | % of Annual Gross Income: | Please indicate the percentage of your total annual gross income derived from your silviculture operation(s) for the last two years. |
| c. | Trees Cultivated: | If you cultivate christmas trees, landscaping trees, shrubs, and/or bedding plants, please indicate the number of acres and/or trees cultivated. |
| d. | Greenhouse Operations: | If you operate a greenhouse or greenhouses, please indicate the square feet of landscaping trees, shrubs, flowers or bedding plants. |
| e. | Maple Sugar Taps: | If you produce maple sugar, please specify the number of taps. |
| f. | Sod Operations: | If you produce sod, please indicate the number of acres produced. |
| g. | Woodland (with Management Plan): | <ul style="list-style-type: none"> ▪ If you own land and you thin, plant and harvest trees <u>with</u> a woodlot management plan, please indicate the number of acres owned and attach a copy of your management recommendations or plan approved by the Minister of Natural Resources showing that you have managed at least twenty-five acres of woodland; ▪ Indicate the number of acres thinned or planted; and finally ▪ Please indicate the number of cords harvested, during the two previous years. |
| h. | Woodland (without Management Plan): | <ul style="list-style-type: none"> ▪ If you own land and you thin, plant and harvest trees <u>without</u> a woodlot management plan, please indicate the number of acres owned showing that you have managed at least twenty-five acres of woodland; ▪ Indicate the number of acres thinned or planted; and finally ▪ Please indicate the number of cords harvested during the two previous years. |
| i. | Acres Thinned, Planted or Tended: | If you were a silviculture service contractor under contract during the two previous years, please indicate the number of acres thinned, planted or tended. |

Section 5 - Forest Worker - Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

***** Note: Should your claim extend beyond a 2 year period, you may be contacted in order to verify eligibility criteria for prior years. *****

Note: You are a forest worker if you:

- are contracted with a person who is registered with the Department of Finance as a silviculturist; or
- are contracted with a person who is registered with the Department of Finance as a wood producer; or
- construct or maintain woods roads for the purpose of harvesting trees in a logging operation conducted in a forest area.

- | | | |
|----|---|---|
| a. | Annual Gross Income: | Please provide total gross income from forest work activities before deductions (overhead costs, taxes, etc) for the last two years. |
| b. | % of Annual Gross Income: | Please indicate the percentage of your total annual gross income derived from your forest worker operation(s) for the last two years. |
| c. | Contracted by a Silviculturist: | Please indicate, by checking this box, if you are contracted by a registered silviculturist to perform certain specialized aspects of the silviculture process. |
| d. | Contracted by a Wood Producer: | Please indicate, by checking this box, if you are contracted by a registered wood producer to perform specialized aspects of the wood harvesting process, such as operating a slasher or a delimeter. |
| e. | Construction or Maintenance of Woods Roads: | Please indicate, by checking this box, if you are engage in the construction and maintenance of woods roads for the purpose of harvesting trees conducted in a forest area only . |
| f. | Additional Forest Worker Operations: | Please use this space to provide additional details relating to your forest worker operations and, list all machinery used in your operation. |

REFUND APPLICATION INSTRUCTIONS - continued

Section 6 - Wood Producer - Complete this section only if you did not hold a Purchaser's Permit (or a Fuel Exemption Card prior to December 1, 2007) during either the period or portion thereof of your refund claim.

***** Note: Should your claim extend beyond a 2 year period, you may be contacted in order to verify eligibility criteria for prior years. *****

Note: You are a wood producer if you:

- operate a commercial wood harvesting operation involving the felling of trees, or
- operate a commercial wood harvesting operation involving the removal of trees from stump to a skidway, log dump or carrier and, in either of the two (2) fiscal years preceding the date of the application, meet one or more of the following:
 - harvest or cut an average of at least 300 cords of wood (or the equivalent of at least 300 cords of wood) and/or;
 - derive from the operation an annual gross income of at least \$5,000.
 If you do not meet the above mentioned criteria however your operation specializes in some aspect of the wood harvesting process, refer to Section 5 Forest Worker.

- a. Annual Gross Income: Please provide the total gross income from wood producing activities before deductions (overhead costs, taxes, etc) for the last two years.
- b. Percentage of Annual Gross Income: Please indicate the percentage of your total annual gross income derived from your wood producing operation(s) for the last two years.
- c. Harvesting Details: Please indicate the total volume of wood harvested during the last two years using one of the specified units of measure (can be specified in the number of cords, or cubic metres or tonnes):
(1 cord = approximately 2 cubic metres)
(1 cord of hardwood = approximately 2.1 tonnes; 1 cord of softwood = approximately 1.9 tonnes).
- d. Wood Hauled from Stump to Skidway: Please indicate the total volume of wood hauled from stump to skidway during the last two years using one of the specified units of measure (can be specified in the number of cords, or cubic metres or tonnes):
(1 cord = approximately 2 cubic metres)
(1 cord of hardwood = approximately 2.1 metric tonnes; 1 cord of softwood = approximately 1.9 metric tonnes).
- e. Start-up Operation: If this is your first year operating as a wood producer, please indicate that this is a start-up operation. Also, please indicate the amount invested in wood harvesting equipment and attach a photocopy(s) of your purchase invoices showing an investment of at least \$10,000.00.
- f. Property Tax Account Numbers or LRIS ID Numbers: Please list the property tax account numbers or LRIS ID numbers for each parcel of land or woodlot owned along with the number of acres or hectares.
- g. Additional Wood Producing Operations: Use this space to provide additional details relating to your wood producing operations.

Section 7 - Manufacturer- Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

- a. Description of Operations: Please explain the type of manufacturing that you perform and describe your physical plant. This detail should include the steps involved in your manufacturing process.
- b. Listing of Goods Produced: Please list the types of goods manufactured.

Section 8 - Mining and Quarrying- Complete this section only if you did not hold a Purchaser's Permit during either the period or portion thereof of your refund claim.

- a. Description of Operations: Please explain the type of mining or quarrying that you perform and describe the various steps in the process.
- b. Listing of Products Mined or Quarried: Please list all substances mined or quarried.

Part II – Refund Claim Summary

- n) Totals from Schedule 1(A) - Gasoline: This section is to be completed ONLY after Schedule 1(A) has been completed.
Column C: Bring forward the total number of litres of gasoline giving entitlement to a refund recorded on Line (K) of Schedule 1(A).
Column D: Bring forward the total amount of refund claimed on gasoline recorded on Line (N) of Schedule 1(A).
- o) Totals from Schedule 1(B) – Diesel: This section is to be completed ONLY after Schedule 1(B) has been completed.
Column C: Bring forward the total number of litres of diesel giving entitlement to a refund recorded on Line (N) of Schedule 1(B).
Column D: Bring forward the total amount of refund claimed on diesel recorded on Line (P) of Schedule 1(B).
- p) Totals from Schedule 1(C) - Propane: This section is to be completed ONLY after Schedule 1(C) has been completed.
Column C: Bring forward the total number of litres of propane giving entitlement to a refund recorded on Line (N) of Schedule 1(C).
Column D: Bring forward the total amount of refund claimed on propane recorded on Line (P) of Schedule 1(C).
- q) Total Amount Claimed: Add all entries under Column D. This represents the total amount of refund claimed for all fuel types.

Part III –Declaration

- Applicant Declaration: This refers to the conditions that each applicant accepts upon making their signature.
- Signature: This confirms that the applicant accepts the conditions imposed under the Applicant Declaration. (Note: Application requires original signature – No photocopies or faxed copies of the application will be accepted.)
- Date / Telephone: Please date the application and include your daytime telephone number.
- Important Notes: To be entitled to a refund, New Brunswick fuel tax must have been paid to a Gasoline and Motive Fuel Wholesaler or a Gasoline and Motive Fuel Retailer holding a valid licence with the Province of New Brunswick. Clear photocopies of purchase receipts showing that taxes were paid must be included with your refund application form.
- Refund claims, for the exempt groups shown on this application, are limited to a period of five (5) years from the day on which the overpayment of tax was made.
- If you are covering different claim periods with different tax rates (see attached Tax Rates Table), you must complete separate schedules for different tax rates.

Example:

If you are claiming a gasoline tax refund for November and December of 2002, you would be required to complete two (2) separate Schedules as follows:

- o November 1st to December 10th, 2002 at a rate of 13.0 cents per litre; and
- o December 11th to December 31st, 2002 at a rate of 14.5 cents per litre.

Alternative Fuels: This refers to alternative fuels such as Biodiesel, Natural Gas, etc. Alternative fuels used as substitutions for gasoline and/or diesel are subject to tax at either the gasoline tax rate or the diesel tax rate. However, where alternative fuel is used in an exempt area as a substitute for gasoline and/or diesel, the gasoline or diesel tax paid could qualify for a refund.

SCHEDULE 1(A) – GASOLINE

- A. Name: Enter the Legal Name, the same as indicated on the first page of your refund application form.
- Business Number: Enter the common business identifier, the same as indicated on the first page of your refund application form.
- Claim Period: Enter the starting and ending dates for your claim.
- B. Gasoline Inventory: This refers to the total volume available for consumption during a claim period and may include gasoline on hand (bulk storage tanks) and/or direct deliveries from suppliers to motor vehicle(s), equipment and machine(s). In order to establish a refund amount, the total volumes of gasoline available for consumption during the period of claim must be recorded.
- Beginning Inventory: Record the total number of litres of gasoline on hand in your bulk storage tanks at the beginning of the claim period. This will equal the ending inventory of the previous claim period. (If you do not maintain bulk storage tanks, your beginning inventory is zero.)
- Purchases: Add the total number of litres of all gasoline purchased during the claim period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s), equipment and machine(s) used within your commercial operation.
- Ending Inventory: Record the total number of litres of gasoline on hand in your bulk storage tanks at the end of the claim period. (If you do not maintain bulk storage tanks, your ending inventory is zero.)
- Disbursements: Beginning Inventory + Purchases – Ending Inventory = Disbursements, which is your total consumption during the claim period. Copies of your Disbursement Records must be included with your claim.
- C. Refund Type: Please check appropriate box. If you have more than one of these operations, you must complete a separate application and schedule 1(A) for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment and/or machine(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment and/or machine listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment and/or machine listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment and/or machine listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment and/or machine(s) listed in Column D.

SCHEDULE 1(A) – GASOLINE (continued)

- I. Column I – Exempt Usage (litres): Record the total number of litres of gasoline consumed in each of the activities described in Column H that qualify as exempt.
- J. Column J – Taxed Usage (litres): Record the total number of litres of gasoline consumed in each of the activities described in Column H that would **not** be part of your exempt operation.
- K. Line K – Total Exempt Usage (litres): Calculate the total volumes entered in Column I. This is the total number of litres of gasoline consumed in an exempt area. Enter this figure in Column C (Line m) in the Refund Claim Summary under Part II of your application form.
- L. Line L – Total Taxed Usage (litres): Calculate the total volumes in Column J. This is the total number of litres of gasoline consumed in a taxable area.
- M. Line M – Tax Rate: Enter the applicable gasoline tax rate using the attached tax rate table. It is important to note that, as a result of tax rate increases, the tax rate will vary depending upon the claim period. If your claim covers periods with different tax rates, then you must complete separate schedules for each period based on the applicable tax rate.
- N. Line N – Refund Claim: Multiply the total exempt usage by the gasoline tax rate:
[Line (K) x Line (M) = Line (N)]. This figure represents the total amount of your claim. Enter this amount in Column D (Line m) in the Refund Claim Summary under Part II of your application form.

SCHEDULE 1(B) – DIESEL

- A. Name: Enter the Legal Name, the same as indicated on the first page of your refund application form.
- Business Number: Enter the common business identifier, the same as indicated on the first page of your refund application form.
- Claim Period: Enter the starting and ending dates for your claim.
- B. Diesel Inventory: This refers to the total volume available for consumption of taxed diesel and exempt diesel during a claim period and may include diesel on hand (bulk storage tanks) and/or direct deliveries from suppliers to motor vehicle(s), equipment and machine(s). In order to establish a refund amount, the total volumes of fuel available for consumption during the period of claim (both taxable and exempt), must be recorded.
 - Beginning Inventory: Record the total number of litres of taxed diesel and exempt diesel (dyed) on hand in your bulk storage tanks at the beginning of the claim period. This will equal the ending inventory of the previous claim period. (If you do not maintain bulk storage tanks, your beginning inventory is zero.)
 - Purchases: Add the total number of litres of all taxed diesel and all exempt diesel (dyed) purchased during the claim period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s), equipment and machine(s) used within your commercial operation.
 - Ending Inventory: Record the total number of litres of taxed diesel and exempt diesel (dyed) on hand in your bulk storage tanks at the end of the claim period. (If you do not maintain bulk storage tanks, your ending inventory is zero.)
 - Disbursements: Beginning Inventory + Purchases – Ending Inventory = Disbursements, which is your total consumption during the claim period. Copies of your Disbursement Records must be included with your claim.
- C. Refund Type: Please check appropriate box. If you have more than one of these operations, you must complete a separate application and schedule 1(B) for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment and/or machine(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment and/or machine listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment and/or machine listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment and/or machine listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment and/or machine(s) listed in Column D.
- I. Column I – Exempt Usage (litres): Record the total number of litres of diesel consumed in each of the activities described in Column H that qualify as exempt.
- J. Column J – Taxed Usage (litres): Record the total number of litres of diesel consumed in each of the activities described in Column H that would **not** be part of your exempt operation.
- K. Line K – Total Exempt Usage (litres): Calculate the total volumes entered in Column I. This is the total number of litres of diesel consumed in an exempt area.

SCHEDULE 1(B) – DIESEL (continued)

- L. Line L – Total Taxed Usage (litres): Calculate the total volumes in Column J. This is the total number of litres of diesel consumed in a taxable area.
- M. Line M – Exempt Diesel Disbursements: Enter the total number of litres of exempt diesel (dyed) dispersed to your motor vehicles, equipment and/or machines either from inventory or directly at point-of-purchase as calculated in Section B.
- N. Line N – Net Exempt Use (litres): Subtract exempt diesel disbursements from total exempt usage:
[Line (K) – Line (M) = Line (N)]. If net exempt use has a negative value, then you are not entitled to a refund. If net exempt use has a positive value, then you are entitled to a refund. Enter this figure in Column C (Line n) in the Refund Claim Summary under Part II of your application form.
- O. Line O – Tax Rate: Enter the applicable diesel tax rate using the attached tax rate table. It is important to note that, as a result of tax rate increases, the tax rate will vary depending upon the claim period. If your claim covers periods with different tax rates, then you must complete separate schedules for each period based on the applicable tax rate.
- P. Line P – Refund Claim: Multiply the net exempt usage by the diesel tax rate:
[Line (N) x Line (O) = Line (P)]. This figure represents the total amount of your claim. Enter this amount in Column D (Line n) in the Refund Claim Summary under Part II of your application form.

SCHEDULE 1(C) – PROPANE

- A. Name: Enter the Legal Name, the same as indicated on the first page of your refund application form.
- Business Number: Enter the common business identifier, the same as indicated on the first page of your refund application form.
- Claim Period: Enter the starting and ending dates for your claim.
- B. Propane Inventory: This refers to the total volume available for consumption of taxed propane and exempt propane during a claim period and may include propane on hand (bulk storage tanks) and/or direct deliveries from suppliers to motor vehicle(s), equipment and machine(s). In order to establish a refund amount, the total volumes of fuel available for consumption during the period of claim (both taxable and exempt), must be recorded.
 - Beginning Inventory: Record the total number of litres of taxed propane and exempt propane on hand in your bulk storage tanks at the beginning of the claim period. This will equal the ending inventory of the previous claim period. (If you do not maintain bulk storage tanks, your beginning inventory is zero.)
 - Purchases: Add the total number of litres of all taxed propane and all exempt propane purchased during the claim period. This would include deliveries to bulk storage tanks as well as deliveries directly to motor vehicle(s), equipment and machine(s) used within your commercial operation.
 - Ending Inventory: Record the total number of litres of taxed propane and exempt propane on hand in your bulk storage tanks at the end of the claim period. (If you do not maintain bulk storage tanks, your ending inventory is zero.)
 - Disbursements: Beginning Inventory + Purchases – Ending Inventory = Disbursements, which is your total consumption during the claim period. Copies of your Disbursement Records must be included with your claim.
- C. Refund Type: Please check appropriate box. If you have more than one of these operations, you must complete a separate application and schedule 1(C) for each type of operation.
- D. Column D – Type: All motor vehicle(s), equipment and/or machine(s) used within your commercial operation must be listed.
- E. Column E – Model: Record the corresponding model number of each motor vehicle, equipment and/or machine listed in Column D.
- F. Column F – Serial Number: Record the corresponding serial number of each motor vehicle, equipment and/or machine listed in Column D.
- G. Column G – Registration Number: Record the corresponding registration number / licence number of each motor vehicle, equipment and/or machine listed in Column D.
- H. Column H – Usage: On separate lines, describe each activity performed by the motor vehicle(s), equipment and/or machine(s) listed in Column D.
- I. Column I – Exempt Usage (litres): Record the total number of litres of propane consumed in each of the activities described in Column H that qualify as exempt.
- J. Column J – Taxed Usage (litres): Record the total number of litres of propane consumed in each of the activities described in Column H that would **not** be part of your exempt operation.
- K. Line K – Total Exempt Usage (litres): Calculate the total volumes entered in Column I. This is the total number of litres of propane consumed in an exempt area.

SCHEDULE 1(C) – PROPANE (continued)

- L. Line L – Total Taxed Usage (litres): Calculate the total volumes in Column J. This is the total number of litres of propane consumed in a taxable area.
- M. Line M – Exempt Propane Disbursements: Enter the total number of litres of exempt propane dispersed to your motor vehicles, equipment and/or machines either from inventory or directly at point-of-purchase as calculated in Section B.
- N. Line N – Net Exempt Use (litres): Subtract exempt propane disbursements from total exempt usage: [Line (K) – Line (M) = Line (N)]. If net exempt use has a negative value, then you are not entitled to a refund. If net exempt use has a positive value, then you are entitled to a refund. Enter this figure in Column C (Line o) in the Refund Claim Summary under Part II of your application form.
- O. Line O – Tax Rate: Enter the applicable propane tax rate using the attached tax rate table. It is important to note that, as a result of tax rate increases, the tax rate will vary depending upon the claim period. If your claim covers periods with different tax rates, then you must complete separate schedules for each period based on the applicable tax rate.
- P. Line P – Refund Claim: Multiply the net exempt usage by the propane tax rate: [Line (N) x Line (O) = Line (P)]. This figure represents the total amount of your claim. Enter this amount in Column D (Line o) in the Refund Claim Summary under Part II of your application form.