

# Guide

## for Completing the Application for Refund Summary and Schedule 1 TES – Tax Exempt Sales to First Nations Individuals, Bands, Band-empowered Entities and Tribal Councils on a Reserve for their Exclusive Use

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The information in this guide will help you complete the [Tax Exempt Sales to First Nations Individuals, Bands, Bands-empowered Entities and Tribal councils on a Reserve for their Exclusive Use Gasoline Schedule 1 – TES \[PDF – 251 KB\]](#). The guide also provides information about supporting documents, records retention, time limit for applying for a refund, direct bank deposit, and will help you to determine whether you are eligible to claim a refund. The information in this guide is provided as a guideline only and does not replace the law found in the *Gasoline Tax Act* and related regulations.

### Who May Use This Form?

The refund is available to authorized Retailers on a Reserve, who sold gasoline to the following eligible purchasers: First Nations Individuals who have provided at the time of each gasoline purchase their Federal Certificate of Indian Status Card, Secure Certificate of Indian Status Card, Temporary Confirmation of Registration Document or other similar document issued by the Government of Canada (referred to hereafter as “Status Card”); or bands, band-empowered entities and Tribal Councils who have presented at the time of each gasoline purchase a valid Certificate of Exemption issued by the Ontario Ministry of Finance.

### Supporting Documents

Include with your application, all relevant purchase invoices, receipted by your supplier, as evidence of the payment of the tax and the date of payment.

The invoices must show:

- the name and address of the vendor and of the purchaser
- the selling price per litre
- the amount of tax charged
- the quantity of product sold
- the date of the sale
- the location where title to the product changed from the vendor to the purchaser

The date of invoice payment should be provided and confirmed with copies of cancelled cheques and/or a statement of account.

Copies of invoices previously claimed must not be included in this application unless you are claiming an adjustment for a previous claim.

Tax Exempt Vouchers recording the sale of gasoline to eligible purchasers must show the following information on

each voucher:

- the dealer's name and authorization number, date of sale, total cost (including tax), total litres purchased, tax per litre, tax included in the total cost (to be deducted) and the net cost to the First Nations purchaser;
- the number on the Status Card or Certificate of Exemption;
- retailer's signature

Each voucher must cover only one sale.

Tax Exempt Vouchers must be in packages of 200 or less and accompanied by an adding machine tape (must read zero total before listing) showing the total number of litres sold and the total tax value of each bundle. If the quantity of gasoline purchased is greater than an amount that could reasonably fill a car or truck, the purchaser must provide a mailing address and phone number. Vouchers may be disallowed if this information is not provided.

Altered tax-exempt vouchers are not acceptable and must be marked VOID. Spoiled vouchers must be returned to the Ministry of Finance.

A separate claim must be submitted for each individual location.

## Claims under \$500

If your annual claim total is less than \$500, you are not required to send the supporting documentation to the Ministry of Finance (ministry) with your refund application. However, you must retain the supporting documentation noted in the above section, for a period of seven years and provide the information to the ministry upon request.

## Change of Information (Preprinted Application Only)

When completing a preprinted form please make any required corrections by hand on the refund application before submitting.

## Tax Rates

The Ontario tax rates are found on the tax rate table provided on the Application for Refund – Tax Exempt Sales (TES).

When completing the Application for Refund online the Ontario tax rates are automatically provided on the schedules. When completing the Application for Refund manually, use the tax rates found on the tax rate table provided.

## Identification Number

Provide your authorization number as your Identification No. on the Application. When communicating with the ministry, include your identification number on all correspondence and forms.

## Direct Bank Deposit

For your refund to be deposited directly into your bank account, please provide a cheque marked VOID, complete the **direct deposit form** and attach it to your refund application or mail it to the Ministry of Finance. Remember to quote your Identification Number on the form.

## Records Retention and Time Limit

The refund application must be received, by the ministry, within four years from the date of your tax payment. All records, documents and receipts pertaining to your tax refund claim must be kept for seven years for audit purposes.

For further information regarding records retention, please refer to the publication entitled **Retention/Destruction of Books and Records**. Copies are available at [ontario.ca/recordretention](https://ontario.ca/recordretention) or by calling: 1-866-ONT-TAXS (1-866-668-8297).

## Freedom of Information

Personal information contained within the Application for Refund is collected under the authority of the *Gasoline Tax Act*, R.S.O. 1990, c.G.5, and will be used for the purposes of the *Gasoline Tax Act*. Questions about this information collection should be directed to:

Senior Manager, Account Management  
Account Management and Collections Branch  
Ministry of Finance  
33 King Street West, PO Box 625  
Oshawa ON L1H 8H9  
1-866-ONT-TAXS (1-866-668-8297)

## Mailing Address and Enquiries

Ministry of Finance  
Motor Fuels and Tobacco Tax  
33 King Street West, PO Box 625  
Oshawa ON L1H 8H9

Toll free 1-866-ONT-TAXS (1-866-668-8297)  
Hours of Service Monday to Friday 8:30am to 5:00pm  
Teletypewriter (TTY) 1-800-263-7776  
Website [ontario.ca/finance](http://ontario.ca/finance)

## Please Note

1. An application for refund includes the Application for Refund – Summary form and an Application for Refund - Schedule.
2. When completing the refund application online, you will be automatically taken from the application summary to the schedule and back. The calculation of your entries and carry forward of totals are usually performed automatically.
3. When completing the refund application by hand, carry forward the totals from the schedule to the Application for Refund – Summary form.
4. The Application for Refund – Summary form must be signed. Please mail the completed application to the Ministry of Finance.

## Detailed Instructions

### Step 1 – Completing the Upper Portion of the Application for Refund – Summary

- When completing the application manually, provide your legal name and address along with your identification number. If preprinted, verify information and make the necessary corrections on the application.
- When completing the application online, provide your legal name and address along with your identification number and this information will be carried forward throughout the application process.
- Select the Gasoline, propane and aviation fuel box for the **Product type**.
- Below the **Schedule # Name**, select box 1 as the Schedule to be completed. When completing the application online you will be taken to the schedule automatically.

### Step 2 – [A] Current Claim Calculation

Your refund must be based on the actual tax paid per litre, at the Ontario rate in effect at the time of purchase. Complete the voucher dates for the current claim.

#### **Line 1. Litres Purchased**

Enter the total litres of gasoline purchased by applicant within the applicable period for which receipted invoices are attached to this application. Include with your application a separate worksheet sheet that lists all the invoices, record the volume of litres purchased from each invoice and total all invoice volumes.

#### **Line 2. Total Refundable Litres**

Enter the total number of litres sold tax exempt to eligible purchasers on a Reserve, as per submitted vouchers. Provide a worksheet or adding machine tape (must read zero total before listing) of these litres totaled.

#### **Line 3. Ontario Tax Rate**

Enter the applicable Ontario tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to the tax rate table found on the Application for Refund – Page 1.

#### **Line 4. Current Refund Claim Amount**

Multiply Total Refundable Litres (line 2) by Ontario Tax Rate (line 3). Carry forward this Current Refund Claim Amount to Line C of the Application for Refund - Summary form.

### **Step 3 – [B] Previous Claim Adjustment Calculation**

Only use this section if you need to adjust your previous refund claim for which you have already received payment. Adjustments must be made within four years.

#### **For example:**

- an invoice was not included or incorrectly stated on your previous claim; **and**
- the gasoline from that purchase was sold tax exempt to eligible purchasers for their exclusive use.

#### **Line 5. Litres Purchased**

Enter the total litres of gasoline purchased by applicant, applicable to your previous refund claim, for which receipted invoices are attached to this application. Include with your application a separate worksheet that lists the claim adjustment invoices that were not included in your previous claim(s), record the volume of litres purchased from each invoice and total all invoice volumes.

#### **Line 6. Total Refundable Litres**

Enter the total number of tax exempt litres to eligible purchasers on a reserve, as per submitted vouchers that were not included in your previous claim(s). Provide a worksheet or adding machine tape (must read zero total before listing) of the total litres.

#### **Line 7. Ontario Tax Rate**

Enter the applicable Ontario tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to tax rate table found on the Application for Refund, page 1.

#### **Line 8. Previous Refund Claim Adjustment Amount**

Multiply Total Refundable Litres (line 6) by Ontario Tax Rate (line 7). Carry forward this Previous Refund Claim Adjustment Amount to Line D of the Application for Refund - Summary form.

### **Step 4 – Completing the Lower Portion of the Application for Refund – Summary**

When completing the application manually, carry forward the refund amount calculated on either

- **Line 4 – Current refund claim amount (\$)** of the Application for Refund – Schedule to line C of the Application for Refund – Summary, **or**
- **Line 8 – Previous refund claim Adjustment amount (\$)** of the Application for Refund – Schedule to line D of the Application for Refund – Summary.

When completing the application online the amount will be transferred automatically.

- On line **A Current refund claim** or line **B Adjustment to previous refund claim**, enter the date of the first invoice and the date of the last invoice that are being submitted in support of the refund claim.
- When completing the application online print 2 copies of the Application for Refund – Summary and Application for Refund – Schedule.
- Complete the **Certification** section of the Application for Refund – Summary including an authorized signature and date.
- Mail one completed Application for Refund – Summary and Schedule along with all supporting documentation to the ministry at the address shown at the top of the Application for Refund – Tax Exempt Sales (TES).
- Maintain one copy for your records.

Please retain this guide for future reference. If you require additional copies, visit [ontario.ca/gasolinetax](https://ontario.ca/gasolinetax) or call 1-866-ONT-TAXS (1-866-668-8297).