

Guide

for Completing the Application for Refund Summary and Schedule TAF – Tax Adjustment Form

Published: January 2020

Content last reviewed: January 2020

The information in this guide will help you complete the **Tax Adjustment Form (TAF)**. 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*, *Fuel Tax Act*, or *Tobacco Tax Act* and related regulations.

Who May Use This Form?

The refund is available to the individual or business that have purchased eligible products at a tax rate higher than the applicable tax rate for that specific product.

Aviation Fuel

The aviation fuel is to be used to power an aircraft. The purchase of the aviation fuel was in the boundaries as designated as Northern Ontario.

The amount refundable is the difference between the amount of tax paid on the aviation fuel to be consumed by the aircraft and the tax applicable on aviation fuel in Northern Ontario.

Supporting Documents

Please submit the following items with your refund claim.

Retailers and Individuals

- Proof of payment for the aviation fuel purchase
- Proof of the sale of the aviation fuel

The invoices or receipts must show:

- The name and address of the vendor
- The name and address 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.

A statement as to the capacity of the aircraft fuel tank.

Wholesalers

Purchase of product	Sale of product
<ul style="list-style-type: none">• Proof of purchase of aviation fuel – invoices• Proof of payment for purchases – receipts or statements from supplier• The name and address of the vendor• The name and address of the purchaser• The selling price per litre• The amount of tax charged• The quantity of product purchased• The date of the purchase• The location where title to the product changed from the supplier to the wholesaler <p>The date of invoice payment should be provided and confirmed with copies of cancelled cheques and/or a statement of account.</p>	<p>The invoices or receipts must show:</p> <ul style="list-style-type: none">• Proof of sale of aviation fuel• The name and address of the vendor• The name and address 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

Notes

You may be required to provide further proof that:

- The retailer is located within the designated boundary of Northern Ontario.
- The wholesaler delivered the aviation fuel to a retailer within the designated boundary of Northern Ontario.
- The aviation fuel was used only in the aircraft for which the refund claim was submitted.
- The aviation fuel was deposited into the aircraft at point of sale.
- Please ensure that copies of invoices previously claimed are not included in support of this claim.

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 Adjustment Form (TAF). When completing the Application for Refund online the Ontario tax rates are provided on the schedules.

Identification Number

Provide your federal business number or your Motor Fuels and Tobacco Tax (MFTT) Identification number 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 showing your name and address and attach it to your refund application or mail it to the Ministry of Finance with a letter requesting direct deposit. Remember to quote your Identification Number (Business Number or MFTT Identification Number) on your letter.

If you wish to cancel direct deposit, please send a letter to the Ministry of Finance requesting a cancellation.

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 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. Telephone 1-866-ONT-TAXS (1-866-668-8297).

Mailing Address and Enquiries

Commodities Tax Administration – Refund Applications
Ministry of Finance
33 King Street West, PO Box 625
Oshawa ON L1H 8H9

Hours of Service: Monday to Friday 8:30 A.M. to 5:00 P.M.

Toll free: 1-866-ONT-TAXS (1-866-668-8297)

Teletypewriter (TTY): 1-800-263-7776

Fax: 905-433-5680

Website: ontario.ca/finance

Please Note

1. An application for refund includes the Tax Adjustment Form 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 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 Number Name**, for a wholesaler's claim – select box 1; for a retailer's claim select box 2, the schedule is to be completed. When completing the application online you will be taken to the schedule automatically.

Step 2 – [A] Current Claim Calculation

Line 1. Litres Purchased

Enter the litres of aviation fuel purchased within the applicable tax period for which receipted invoices are attached to this application.

Line 2. Total Refundable Litres

Enter the amount of litres to be used in an aircraft.

Line 3. Tax Charged At Purchase/per Litre

Enter the tax rate per litre charged by the wholesaler or retailer.

Line 4. Ontario Tax Rate Applicable

Enter the applicable 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 5. Difference in Tax Rate

Subtract Ontario Tax Rate Applicable per Litre (line 4) from Tax Charged at Delivery per Litre (line 3).

Line 6. Current Refund Claim Amount

Multiply Total Refundable Litres (line 2) by Difference in Tax Rate (line 5). 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 was incorrectly stated on your previous claim.

Line 7. Litres Purchased

Enter the total litres of aviation fuel purchased, applicable to your previous refund claim, for which receipted invoices are attached to this application.

Line 8. Total Refundable Litres

Enter the amount of litres (Not claimed on your previous claim(s)).

Line 9. Tax Charged at Purchase/per Litre

Enter the applicable tax rate per litre charged by the wholesaler or retailer.

Line 10. Ontario Tax Rate Applicable

Enter the applicable 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 11. Difference in Tax Rates

Subtract Ontario Tax Rate Applicable per Litre (line 10) from Tax Charged at Delivery per Litre (line 9).

Line 12. Previous Refund Claim Adjustment Amount

Multiply Total Refundable Litres (line 8) by the Difference in Tax Rate (line 11). Carry forward this Previous Refund Claim Adjustment Amount to Line **D** of the Application for Refund – Summary.

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 6 – Current refund claim amount** of the Application for Refund – Schedule to line **C** of the Application for Refund – Summary, or
- **Line 12 – 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.
- Maintain one copy for your records.
- 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 Adjustment Form (TAF).

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