

Ministry of Finance 33 King Street West PO Box 625 Oshawa ON L1H 8E9

Application for Refund of Gasoline Tax Through a Collector - GT257N

Gasoline Tax Act Tax-Exempt Sales to First Nations

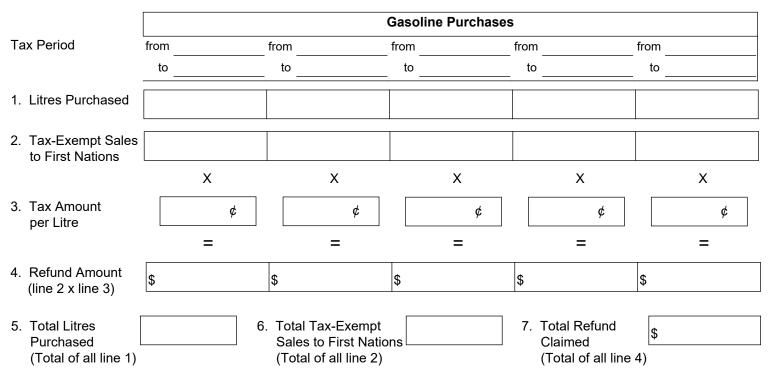
Enquiries: 1-866-ONT-TAXS (1-866-668-8297) 1-800-263-7776 Teletypewriter (TTY)

				Account Nur	mber	ı
I	Is this your first claim?					
(Claim Period					
	1) Date of first Gasoline Purchase (yyyy/mm/dd)		Date of last C	Date of last Gasoline Purchase (yyyy/mm/dd)		
	2) Date of first Voucher (yyyy/mm/dd)			Date of last Voucher (yyyy/mm/dd)		
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[a (Declaration of Gasoline Purchases and Refundable a) Total purchases as per attached invoices litres Note: To calculate your refund, complete the work Certification 1. I hereby certify that tax under the <i>Gasoline Ta</i> 2. I further certify that the gasoline covered by the	b) Tax-e sheet pro x <i>Act</i> has is claim w	Ileaded Gasoline r xempt sales to First vided by the Minis been paid on the vas sold to First Na is application and	efer to Worksheet; st Nations litres try on the reverse gasoline in respec ations on a Reserv	c) Refund clair \$ side. ct of which this re	fund is claimed. ne of purchase,
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Charges may be laid and fines result, where a person obtains or attempts to obtain a refund by deceit, falsehood or any fraudulent means.

This application and any refund payment are subject to audit by the Ministry of Finance.

Refund Calculation Worksheet



Carry above totals forward to Section C of the Application Form.



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Gasoline Tax Act Tax-Exempt Sales to First Nations

Guide to Completing Refund Application - GT257N

Please read before completing your claim.

General Information

This form is only to be used to claim refund of tax paid on gasoline sold tax-exempt to status First Nations on a Reserve.

An authorized gasoline dealer or a service station operator located on a Reserve may claim a refund of tax paid on gasoline sold and delivered exempt of tax on a Reserve to status First Nations who have presented a valid Certificate of Exemption at the time of purchase. An application form GT257N must be completed and fully supported by the required tax-exempt sales vouchers.

Time Limit - Your refund application must be mailed or delivered to the Collector within four years of the date of payment of the tax. Tax refund will not be considered if your claim is not filed within the applicable time limit.

Invoices - Your application for refund must be accompanied by individual invoices covering each purchase of gasoline together with completed tax-exempt sales vouchers to support your claim.

Penalties - No refund will be made for invoices and tax-exempt vouchers on which the applicant has misrepresented a material fact.

Note: To facilitate the completion of this refund claim, it is recommended that the "Refund Calculation Worksheet" be completed first, followed by the "Application for Refund of Gasoline Tax Through a Collector - GT257N".

Instructions - GT257N

Indicate if this is your first gasoline tax refund claim; place an "X" in the appropriate box.

Account Number An "account" number is assigned to each first time claimant who claims a refund directly from the Ministry of Finance. This number will appear on the cheque stub of your refund cheque. Always quote your account number when corresponding with the Branch.

Section A Claimants should carefully complete this section. If a personalized label is affixed on your claim form, please review the information and make any corrections required.

Enter your Account Number.

Section B

- 1) Enter the purchase dates of the first and last invoice covered by your claim.
- 2) Enter the voucher dates of the first and last exempt sale covered by your claim.

Section C

- a) Enter the total quantity of gasoline purchases as per box 5 in line 1 of your worksheet.
- b) Enter the total quantity of gasoline sold tax-exempt to First Nations as per Box 6 in line 2 of your worksheet.
- c) Enter the amount of refund claimed as per Box 7 in line 4 of your worksheet.

Section D The application must be signed by the applicant or an authorized officer of the company. Failure to sign the application delays the processing of your claim. Also enter your telephone number.

Mail your refund claim, supporting invoices, the Refund Calculation Worksheet and the completed tax-exempt sales vouchers to:

Your Supplier

Enquiries may be made in writing or call 1-866-ONT-TAXS (1-866-668-8297).