

# 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)

**A** Name and Address of Proprietor or Business Name

Account Number

 Is this your first claim?  Yes  No

**B** Claim Period

1) Date of first Gasoline Purchase (yyyy/mm/dd)

Date of last Gasoline Purchase (yyyy/mm/dd)

2) Date of first Voucher (yyyy/mm/dd)

Date of last Voucher (yyyy/mm/dd)

**C** Declaration of Gasoline Purchases and Refundable use (Unleaded Gasoline refer to Worksheet)

a) Total purchases as per attached invoices

 litres

b) Tax-exempt sales to First Nations

 litres

c) Refund claimed

 \$

**Note:** To calculate your refund, complete the worksheet provided by the Ministry on the reverse side.

**D** Certification

1. **I hereby certify** that tax under the *Gasoline Tax Act* has been paid on the gasoline in respect of which this refund is claimed.
2. **I further certify** that the gasoline covered by this claim was sold to First Nations on a Reserve who, at the time of purchase, presented valid Certificates of Exemption.
3. **I further certify** that the information supplied by me in this application and its supporting documents is true, complete and correct.

|           |                  |
|-----------|------------------|
| Name      | Title            |
| Signature | Telephone Number |

**Warning:** Penalties may be imposed if an applicant for a refund has misrepresented a material fact on or in connection with an application for refund or in an invoice supporting the application.

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

| <b>Gasoline Purchases</b>                       |   |   |   |   |   |
|---|---|---|---|---|---|
| Tax Period                                      | from _____<br>to _____  | from _____<br>to _____  | from _____<br>to _____  | from _____<br>to _____  | from _____<br>to _____  |
| 1. Litres Purchased                             |   |   |   |   |   |
| 2. Tax-Exempt Sales to First Nations            |   |   |   |   |   |
|   | X   | X   | X   | X   | X   |
| 3. Tax Amount per Litre                         | <div style="border: 1px solid black; padding: 2px; display: inline-block;">¢</div><br>= | <div style="border: 1px solid black; padding: 2px; display: inline-block;">¢</div><br>= | <div style="border: 1px solid black; padding: 2px; display: inline-block;">¢</div><br>= | <div style="border: 1px solid black; padding: 2px; display: inline-block;">¢</div><br>= | <div style="border: 1px solid black; padding: 2px; display: inline-block;">¢</div><br>= |
| 4. Refund Amount (line 2 x line 3)              | \$  | \$  | \$  | \$  | \$  |
| 5. Total Litres Purchased (Total of all line 1) |   | 6. Total Tax-Exempt Sales to First Nations (Total of all line 2)                        |   | 7. Total Refund Claimed (Total of all line 4)   | \$  |

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

## 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).