

Tax and Revenue Administration (TRA)

Tax Exempt Fuel User (TEFU) Registration

Instruction Guide

Last updated: April 19, 2022

NOTE: This Instruction Guide is intended to provide assistance when completing the TEFU registration online. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this Instruction Guide and governing legislation, the legislation takes precedence.

TEFU Registration Instruction Guide

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Who Can Complete the TEFU Registration

Consumers wishing to acquire an exemption certificate to purchase marked fuel (gasoline or diesel) for use in unlicensed equipment or for heating purposes. Marked fuel is not permitted for use in licensed vehicles or equipment under the TEFU program.

A commercial or government entity (except the Government of Canada) may apply for an exemption to use marked fuel in unlicensed equipment or for heating purposes.

An individual person may apply for a TEFU exemption to use marked fuel for residential heating.

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TAX AND REVENUE ADMINISTRATION
9811 - 109 STREET, EDMONTON AB T5K 2L5

- Email: tra.revenue@gov.ab.ca
- Website: tra.alberta.ca
- Phone: 780-427-3044
- Fax: 780-427-0348

Note: for toll-free service in Alberta, call 310-0000, then enter the number.



General Instructions

1. The registration form must be completed electronically in [Tax and Revenue Administration Client Self-Service \(TRACS\)](#).
2. The individual completing this registration must be one of the following:
 - owner,
 - corporate director,
 - partner of a partnership,
 - trustee of an estate, or
 - individual with delegated authority, including a third-party with consent.
3. Upon receiving your application, TRA will:
 - ensure the registration is complete;
 - request additional information (if required); and
 - if approved, issue your TEFU exemption certificate.

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Completing the Registration

Create a MyAlberta Digital ID (if you do not already have one)

You will need to create a [MyAlberta Digital ID basic account](#), including a username and password, if you do not have one already.

1. Go to <https://tracs.finance.gov.ab.ca/>
2. Select 'Next.'
3. Select 'Create account' if you do not have a MyAlberta Digital ID account.
4. Complete the 'Create account' form. Ensure you record your username and password as you will need this information whenever accessing TRACS.
5. Confirm your email address by clicking on the link in the email sent to the address provided. A verified account is **not** required to apply for a TEFU exemption certificate.

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Access the registration form in TRACS

1. Go to <https://tracs.finance.gov.ab.ca/>
2. Select 'Next' on the TRACS availability page (Image 1).
3. Sign in by entering your MyAlberta Digital ID username and password (Image 2).
4. Select 'Online Registration' (Image 3).
5. Select 'Tax Exempt Fuel User (TEFU)' (Image 3).

TRACS availability

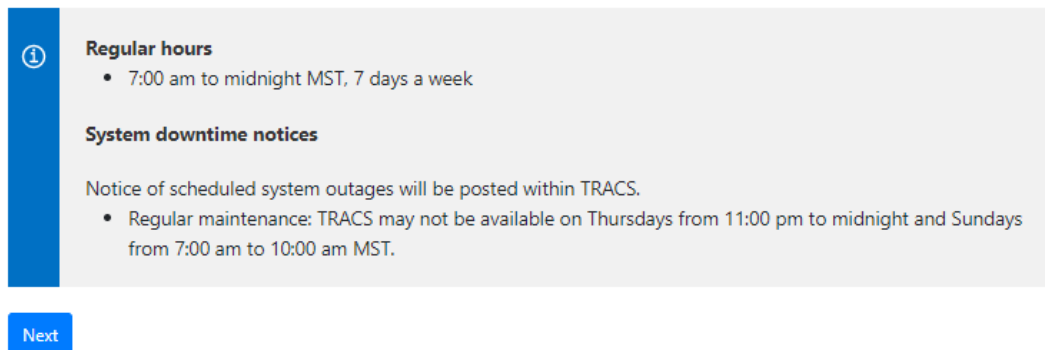


Image 1: This is how the screen will appear when you first access the registration form.

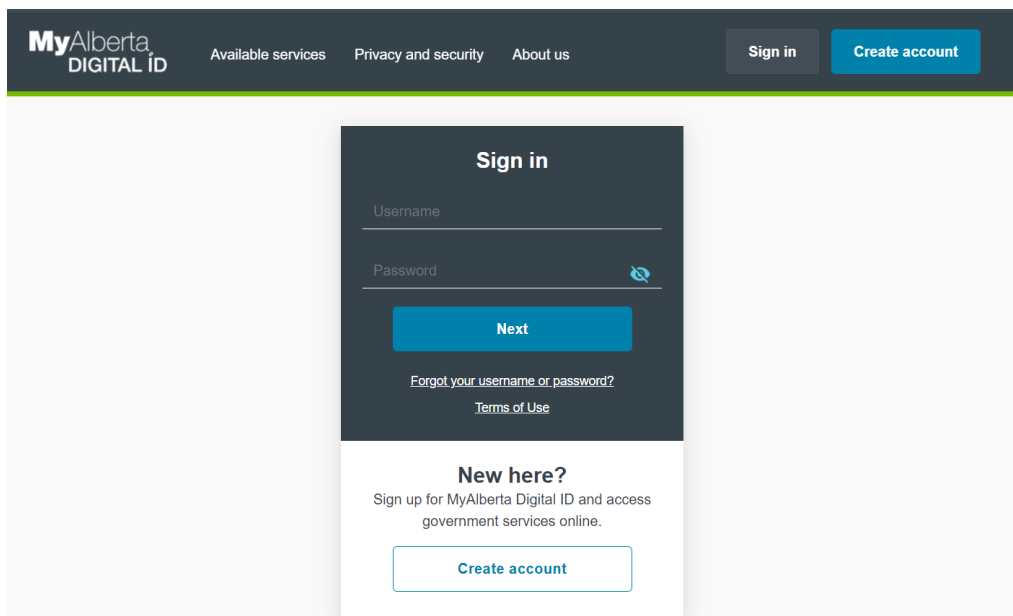


Image 2: This is how the screen will appear in step 3.

TRA Client Self-Service (TRACS) Enrolment

Select one of the following options to enrol a new TRACS account or complete and submit a registration form.

Add Account(s) by

Enrolling new TRACS account
Choose this option to enrol a new TRACS account. You will be asked to provide the Account Number (BIN/CAN) and PIN.

Online registration
Choose this option to complete and submit a registration form. Do not choose this option if you are already registered and want to access your TRACS account or have a PIN.

Program Name

Select

- 911 Levy
- Alberta Indian Tax Exemption (AITE) Retailer Fuel Tax
- International Fuel Tax Agreement (IFTA)
- Tax Exempt Fuel User (TEFU)
- Third Party Organization
- Tourism Levy (TL)

[Next](#)

Image 3: This is how the screen will appear for steps 4 and 5.

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Page 1 - Business Information (Image 4)

Type of Ownership

- Select the type of ownership that applies from the drop down menu.

Legal Name

- The legal name field(s) will appear once type of ownership is selected.
- If your business is a corporation, enter the full legal name of the corporation, including any punctuation, as it appears on the certificate of incorporation. This is the registered name of the corporation and may or may not be the same as its operating name.
- If your business is a partnership, enter the partnership name.
- If you are registering as a sole proprietorship, enter your legal last name and first name in the corresponding fields.

Business or Operating Name

- Enter your business or operating name if it differs from the full legal name.

Alberta Business Identification Number (BIN)

- If known, enter your unique nine-digit Alberta Business Identification Number (BIN), as assigned by TRA. This number will start with a '4'.
- If not known, click in the box beside 'I do not have one.'

Alberta Corporate Account Number (CAN)

- If you represent a corporation, enter your unique nine- or 10-digit Alberta Corporate Account Number. This number is on any notice of assessment or reassessment, or statement of account issued by TRA. It also appears as the Corporate Access Number on the certificate of incorporation.
- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is corporation.
- If not known, click in the box beside 'I do not have one.'

Federal Business Number (FBN)

- If you have a unique Federal Business Number (FBN) assigned by the Canada Revenue Agency, enter the first 9 digits here.

- You must enter either the Alberta Corporate Account Number (CAN) or Federal Business Number (FBN) if the type of ownership is corporation.
- If not known, click in the box beside 'I do not have one.'

Delegated Contact Person

- Enter the first and last name of the contact person.

Mailing Address, City/Town, Country, Province/State and Postal/Zip Code

- Enter the mailing address, city/town, country, province or state and the postal/zip code.
- Select the correct address from the drop-down menu that will populate as you type in the address.

Phone, Extension and Fax

- Enter the phone number, extension, and fax (if applicable) of the contact person identified in above.

Business Email Address

- Enter the email address of the delegated contact person.

Select 'Next' to continue to page 2

- Correct the information provided if you receive an error or validation message.
- Fields noted with a red asterisk (*) cannot be left blank.
- You may have to re-check one or more of the 'I do not have one' boxes for the Alberta BIN, Alberta CAN, or FBN fields after you have resolved the error and before selecting 'Next' again.

Tax Exempt Fuel User Registration

Business Information

Type of Ownership	<input type="text" value="Select"/>	*
Business or Operating Name	<input type="text"/>	
Alberta Business Identification Number (BIN)	<input type="text"/>	i
	<input type="checkbox"/> I do not have one	
Delegated Contact Person	<input type="text"/>	* i
Business Address	<input type="text"/>	* i
	<input type="text"/>	
City / Town	<input type="text"/>	*
Country	<input type="text" value="Select"/>	*
Province / State	<input type="text"/>	*
Postal / Zip Code	<input type="text"/>	* i
Phone	<input type="text"/>	* i
Extension	<input type="text"/>	
Fax	<input type="text"/>	i
Business Email Address	<input type="text"/>	*

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Image 4: This is how the screen will appear on page 1 of the TEFU registration.

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Page 2 – Consumer Information (Images 5 to 7)

Commercial or Government Entity Applicant:

Have you had a previous Tax Exempt Fuel User (TEFU) or Alberta Farm Fuel Benefit (AFFB) number?

- Select either 'Yes' or 'No'.
 - Select 'Yes' if you had a TEFU or AFFB number previously and enter the number in the applicable field.
 - Otherwise, select 'No'.

Select your primary operation from the options below

- Select the category that reflects your primary operation.
- Select 'Other' if your primary operation does not correspond with any of the options and provide a brief description of your operations.

Do you have unlicensed vehicles or equipment

- Select 'Yes' and enter the number of unlicensed vehicles or equipment that you currently have.
- Select 'No' if you do not have any unlicensed vehicles or equipment and describe what you will use the marked fuel for in the field provided.

Select 'Next' to continue to page 3

- Fields noted with a red asterisk (*) cannot be left blank.


Tax Exempt Fuel User Registration

Consumer Information

Have you had a previous Tax Exempt Fuel User (TEFU) or Alberta Farm Fuel Benefit (AFFB) number Yes No *

TEFU Number *

AFFB Number *

Select your primary operation from the options below * 

<input type="radio"/> Back up Generators	<input type="radio"/> Generation of Electricity	<input type="radio"/> Recycling
<input type="radio"/> Campground	<input type="radio"/> Golf Course	<input type="radio"/> Road or Pipeline Construction
<input type="radio"/> Commercial Farm less than \$10k (non-AFFB)	<input type="radio"/> Lawn Care/Maintenance	<input type="radio"/> Sandblasting/Painting
<input type="radio"/> Equipment Rentals/Leases	<input type="radio"/> Manufacturing	<input type="radio"/> Sawmill
<input type="radio"/> Excavating/Land Clearing	<input type="radio"/> Mining	<input type="radio"/> Ski Resorts
<input type="radio"/> Forestry	<input type="radio"/> Municipality Maintenance	<input type="radio"/> Waste Management
<input checked="" type="radio"/> General Construction	<input type="radio"/> Oil or Gas Well Servicing/Drilling/Exploration	<input type="radio"/> Welding
		<input type="radio"/> Other

Do you have unlicensed vehicles or equipment Yes No *

Describe Marked Fuel Use *

Previous

Next

Image 5: This is how the screen will appear on page 2 of the TEFU registration when a corporation or government entity is applying.

Individual applying for home heating:

Have you had a previous Tax Exempt Fuel User (TEFU) or Alberta Farm Fuel Benefit (AFFB) number?

- Select either 'Yes' or 'No'.
 - Select 'Yes' if you had a TEFU or AFFB number previously and enter the number in the applicable field.
 - Otherwise, select 'No'.

Select your primary operation from the options below

- Select 'Home Heating.' This selection will only appear if the Type of Operation selected at the start of the registration is 'Individual'.

Provide the address of the primary residence (urban address and/or land location) where marked fuel will be consumed

- Select 'Same as business address' if the location where marked fuel will be used for residential heating is the same as the mailing address provided on page 1.
- Otherwise, select 'Urban' and/or 'Land Location' and enter the address where marked fuel will be used for heating purposes.

Select 'Next' to continue to page 3

- Fields noted with a red asterisk (*) cannot be left blank.

Tax Exempt Fuel User Registration


Consumer Information

Have you had a previous Yes No *

Tax Exempt Fuel User (TEFU) or Alberta Farm Fuel Benefit (AFFB) number

TEFU Number *

AFFB Number *

Select your primary operation from the options below *  Home Heating

Only operation type for an individual is home heating.

Provide the address of the primary residence (urban address and/or land location) where marked fuel will be consumed Same as business address

Address Type Urban Land Location

Image 6: This is how the top of the screen will appear on page 2 of the TEFU registration when an individual is applying for home heating.

The screenshot displays a registration form with the following sections and fields:

- Address Type:** Two checkboxes, 'Urban' and 'Land Location', both of which are checked.
- Mailing Street Address:** Two empty text input fields. A red asterisk and an information icon are to the right of the first field.
- City / Town:** One empty text input field with a red asterisk to its right.
- Country:** A dropdown menu with 'Select' as the current option and a red asterisk to its right.
- Province / State:** A dropdown menu with 'Select' as the current option and a red asterisk to its right.
- Postal / Zip Code:** One empty text input field with a red asterisk and an information icon to its right.
- Land Location:** A section header followed by five fields:
 - Quarter:** A dropdown menu with 'Select' as the current option and a red asterisk to its right.
 - Section:** One empty text input field with a red asterisk to its right.
 - Township:** One empty text input field with a red asterisk to its right.
 - Range:** One empty text input field with a red asterisk to its right.
 - Meridian:** A dropdown menu with 'Select' as the current option and a red asterisk to its right.

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Image 7: This is how the bottom of the screen will appear on page 2 of the TEFU registration when an individual is applying for home heating.

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Page 3 – Review & Certification (Images 10 and 11)

Review the Business and Consumer Information Sections

- The information entered on the previous pages will populate the Business Information and Consumer Information sections.
- Select 'Previous' to go back and make a correction.

Certification Section

- Select 'Yes' if you agree to receiving electronic correspondence.
- Select 'No' if you want to receive correspondence by mail.
- Select the appropriate position of the person completing the form. As noted under [General Instructions](#), only the owner, corporate director, partner of a partnership, trustee of an estate or an individual with delegated authority is permitted to complete this form.

- The other fields will pre-populate with the information from your MyAlberta Digital ID account.

Certification

For the purpose of section 65.2 of the *Fuel Tax Act*, the applicant hereby authorizes Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA) to send electronic messages informing the applicant that a notice or other communication (e.g. a Notice of Assessment) requiring the applicant's immediate attention is available in the applicant's secure electronic Tax and Revenue Administration Client Self-Service (TRACS) account. It is understood that by providing this authorization, the applicant will not receive by regular mail any notices or other communication made available in TRACS. It is further understood that this authorization may be revoked at any time upon written notice of such revocation to TRA.

This form must only be completed and submitted by an individual with proper authority for the business:

- An owner,
- A corporate director,
- A partner of a partnership,
- A trustee of an estate, or
- An individual with delegated authority.

By submitting this form, you certify that, to the best of your knowledge and belief, the information contained in this form is true and accurate and that all relevant facts have been revealed.

First Name

Last Name

Position *

Email

Phone

Extension

Cell Phone

(Note: The Position dropdown menu is open, showing options: Select, Owner, Corporate Director, Partner of a partnership, Trustee of an estate, Individual with delegated authority.)

[Previous](#) [Submit](#)

Image 10: This is how the certification section will appear on the page 3 of the TEFU registration.

Select 'Submit'

- Print a copy of the confirmation page for your records.
- TRA will review your registration form.
- You will receive an email notification once your registration is approved. Follow the instructions in the email to access your TRACS account and TEFU exemption certificate.

Tax Exempt Fuel User Registration - Pending

Reference Number	XXXXXXXXXX	Date Submitted
Thank you for your submission. Your registration will be reviewed. You may be contacted for more information.		
Once approved, an email message will be sent to the email address provided with the link to your account. To access your account using that link, you will be required to enter the username and password created at the beginning of this process.		

Select "Printer Friendly" to print a copy of this page for your records.

Printer Friendly

Image 11: This is how the pending page will appear on page 5.

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Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: tra.revenue@gov.ab.ca
Visit our website:	alberta.ca/international-fuel-tax-agreement.aspx
Subscribe to receive email updates:	tra.alberta.ca/subscribe.html
TRA Client Self-Service (TRACS):	tra.alberta.ca/tracs