

INSTRUCTIONS FOR COMPLETION OF THE FARMER BENEFIT APPLICATION (AT4755)

(Please Keep These Instructions for Future Use)

The Farmer Benefit Application is to be completed by farmers who conduct eligible farming operations or use heating oil for their farm buildings in Alberta. Custom farmers may use the Application to obtain an Alberta Farm Fuel Distribution Allowance (AFFDA) grant on tax-exempt marked fuel. The Application must cover a minimum three month period. Application for fuel tax rebate must be received not later than three years after the end of the year in which the fuel was purchased.

In general, persons, partnerships, or corporations actively farming on land which they own or control will complete the Application and Schedule 1. Custom farmers engaged in land clearing or similar activities will usually complete the Application and Schedules 2 and 3.

Identification Section

(print or type information)

- Business Identification Number (BIN)** - Enter the BIN assigned to you by Alberta Revenue. If you are unsure of this number or if this is your first claim, leave this field blank.
- Alberta Farm Fuel Benefit Registration Number** - Enter your valid Alberta Farm Fuel Benefit Registration Number issued to you by Alberta Agriculture.
- Social Insurance Number OR Federal Business Number** - Due to Federal Regulation, this number must be provided or the claim will not be processed. Enter your Social Insurance Number if claiming as an individual. If you are claiming on behalf of your corporation, enter your Federal Business Number.
- Legal Name of Applicant** - In the case of a corporation, the name shown on your corporate income tax returns; in the case of an individual or a partnership, the surname, first name and middle initial(s) of the individual or of each partner.
- Business or Operating Name** - Identify any trade name that you may use.
- Business Address of Applicant** - Enter the street address of your head office.
- Mailing Address** - Provide a mailing address if the cheque and any correspondence are to be sent to an address other than the business address.
- Please do not use this section.**

Claim Period - Enter the period for which you are claiming a refund. Note: Claim periods must be for a minimum of three months and claim periods cannot overlap.

- Period Beginning** - First day of claim period. Enter the earliest date of the fuel invoices shown on the schedule.
- Period Ending** - Last day of claim period. Enter the latest date of the fuel invoices shown on the schedule.
- Is this your first claim?** Check the appropriate box. If "NO", and your name has changed since your last claim, provide the name under which you last claimed.
- Is this an amended claim?** Check the appropriate box if you are changing a prior claim processed by Tax and Revenue Administration. Amended claims must be received within 90 days of the date of the letter of notification sent as a result of your initial claim. Please note that amended claims must be completed separately from new claims. Amended and new claims cannot be combined on the same forms.
- Check the appropriate box.
- Check the appropriate box. If "NO", please specify where the fuel was consumed.
- Please explain why you are not using marked fuel in your operation.
- Check the appropriate box. If "YES", you must include detailed calculations showing how you determined the portion of fuel consumed in your farming operation or the claim will not be processed.

Schedules

Before completing the schedules, make additional copies if necessary. Forms also available from our Internet site: <https://www.alberta.ca/fuel-tax-carbon-levy-farmers.aspx>
Available Schedules:

- Schedule 1 - Tax-paid clear or marked diesel fuel used in eligible farming operations
- Schedule 2 - Total fuel purchases made by a

custom farmer
Schedule 3 - Calculation of fuel consumed in
custom farming contracts

Complete a separate schedule for each fuel type.

SCHEDULE 1 FOR TAX-PAID CLEAR OR MARKED DIESEL FUEL USED IN ELIGIBLE FARMING OPERATIONS

Report only tax-paid clear or marked diesel fuel used in farm machinery, farm trucks, or heating systems of farm buildings (furnace or stove oil). Sort and arrange the purchase invoices by fuel type and in date order (invoice date) from earliest to most recent. Then list each purchase individually on a line of the appropriate fuel schedule in date order.

- Legal Name of Applicant** - Enter the name from item #4 of the application.
- Business Identification Number (BIN)** - Enter the BIN from item #1 of the application.
- Period Ending**: Enter the period ending date from item #11 of the application.
- Type of Fuel** - Check the appropriate box. Use a separate schedule for each different fuel type.
- Invoice Date and Number** - From the fuel dealer's invoice, enter the invoice date and number of the (applicant's) fuel purchase.
- Dealer Name and Location** - The name of the company/agent from whom you purchased the fuel and the town or city where it was purchased.
- Total Litres Purchased** - Enter the volume (litres) of fuel purchased based on each invoice.
- Total Litres** - Enter the total litres from the "Total Litres Purchased" column.
- Percentage of Farm Usage** - Based on purchases listed on this schedule, enter the percentage of this fuel consumed by farm vehicles or farm equipment. If the fuel is not exclusively used in your farming operation, attach detailed calculations on how you determined the portion of fuel consumed in your farming operation.
- Total Litres Consumed in Your Farming Operation** - Multiply the total litres purchased by the percentage of farm use. Carry this forward to the Farmer Benefit Application (form AT4755).

CUSTOM FARMER CONTRACTS - both schedules 2 and 3 must be completed and submitted with the Farmer Benefit Application (form AT4755).

SCHEDULE 2 - TOTAL FUEL PURCHASES MADE BY A CUSTOM FARMER

All fuel purchases made for the claim period must be listed in date order. Use a separate schedule for each fuel type. Please refer to the instructions for schedule 1 above for your completion of schedule 2.

SCHEDULE 3 - CALCULATION OF FUEL CONSUMED IN CUSTOM FARMING CONTRACTS

Complete a separate schedule for each different type of fuel used. Sort and arrange the contracts in date order (invoice date) from earliest to most recent. Then list each contract or job on schedule

3, recording each invoice of each contract or job separately on a line of the schedule.

- **Legal Name of Applicant** - Enter the name from item #4 of the application.
- **Business Identification Number (BIN)** – Enter the BIN from item #1 of the application.
- **Period Ending:** Enter the period ending date from item #11 of the application.
- **Type of Fuel** - Check the appropriate box. Use a different schedule for each different fuel type.
- **Annual Gross Farming Income** – Check the appropriate box. Include in your calculation both your own farming income and the income from your custom farming relating to eligible farmers. Do NOT include rental income or if you rent farming assets to someone else, do NOT include the commodities produced using these assets.
- **Customer Billing Invoice Date and Number** - Enter the date and number of your invoice to your customer.
- **Customer Name** - The customer's name as it appears on your customer invoice(s).
- **Customer's Alberta Farm Fuel Benefit Registration Number** - The **Alberta Farm Fuel Benefit Registration Number** issued to your customer by Alberta Agriculture. This number must be obtained from your customer. Claims not supported by a customer's eligible **Alberta Farm Fuel Benefit Registration Number** will be disallowed.
- **Type of Work Done** - Work performed for your customer.
- **Number of Hours/Acres** - The number of hours or acres worked for your customer as shown on your customer invoice. Indicate whether hours or acres were used as the units of measure.
- **Fuel Consumption Per Hour/Acre** - Your average fuel consumption per hour or per acre for the contract or job. Indicate whether consumption is calculated on a per hour or per acre basis. Use the same units of measure. For example, if the number of hours is the unit of measure, then fuel consumption per hour should be used in the calculations. The same procedure would apply if the number of acres was used. Attach a brief description of how you calculated the average fuel consumption per hour/acre and a listing of the vehicles/equipment used.
- **Quantity Consumed (Litres)** - Multiply "Number of Hours/Acres" by "Fuel Consumption Per Hour/Acre". This should be the total fuel consumed for the contract or job. Add the number of litres in the "Quantity Consumed" column and enter that total in the "Total Litres consumed in your custom farm operation" box.

Transfer the total from schedule(s) 3 to the application form. The total litres on schedule(s) 3 cannot exceed the total litres listed on schedule(s) 2.

COMPLETION OF PAGE 2 OF THE APPLICATION

Keep all invoices in date order.

Fuel quantities must be expressed in terms of litres. All other measures (e.g. gallons) should be converted into litres.

Enclose copies of your fuel purchase invoices. Custom farmers must also include copies of their customer invoices, arranged in the same order as they are listed on the schedules. On a separate attachment, please provide a listing of the vehicles and equipment and specify the type of fuel used in each vehicle and piece of equipment.

- **Calculation of Fuel Tax Rebate Claimed.**

Applications must be received not later than three years after the end of the year in which the fuel was purchased. To claim the fuel tax portion, carry the total clear fuel or tax-paid litres from schedules 1 or 3 to the corresponding line on the Application form. There is no fuel tax rebate on marked fuel or tax exempt propane. The litres from schedule 2 are not carried forward to the Application form. To calculate the tax rate, multiply the "Total Litres" for each line by the tax rate. Add the resulting totals to obtain the Total Fuel Tax Rebate.

- **Calculation of AFFDA Grant Claimed**

To claim the AFFDA portion, carry the total diesel litres consumed from the schedules 1 or 3 to the corresponding line on the Application form. To calculate the AFFDA grant, multiply "Total Litres" by the AFFDA rate.

Partnerships Section

If you are claiming on behalf of your partnership, then this section must be completed with the Social Insurance Number or Federal Business Number, legal name and address of every member of the partnership.

Certification Section

Keep copies of your completed application, schedules and relevant documents for your records and audit purposes. Your copies of the fuel purchase invoices and customer invoices will be returned to you.

Sign and date the Application and send the original and schedules with the required invoices to:

**Alberta Finance
Tax and Revenue Administration
9811 109 ST
EDMONTON AB T5K 2L5**

If you have any questions, please call us at (780)427-3044. If calling long distance within Alberta, call 310-0000 then enter (780)427-3044.