

TOBACCO TAX REFUND APPLICATION RETAILERS OR WHOLESALERS (NON-COLLECTOR)

To be completed by a retailer or wholesaler (non-collector) to apply for a refund of tobacco tax due to product loss. A retailer applying for a refund due to theft, fire or flood must notify TRA within 30 days and submit this application within 1 year of becoming aware of the loss. A separate claim is required for each loss. E-mail this signed form and the required documentation to tra.revenue@gov.ab.ca. If you require assistance, phone 780-427-3044. If calling long distance within Alberta, call 310-0000 then enter 780-427-3044.

<p>1. Business Identification Number: <input type="checkbox"/> (assigned by Treasury Board and Finance) Leave blank filing first time or number is unknown.</p> <p>2. Full Legal Name of Corporation, Partnership or Proprietorship: _____</p> <p>3. Business or Operating Name (if different from full legal name): _____</p> <p>4. Mailing Address: _____ City/Town: _____ Province: _____ Postal Code: _____</p> <p>5. Business Location (if different from mailing address): _____ City/Town: _____ Province: _____ Postal Code: _____</p> <p>6. Incident Location _____ City/Town: _____ Province: _____ Postal Code: _____</p>	<div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">12</div> <p>7. For Office Use Only <input type="checkbox"/></p> <hr/> <p>8. Date of Loss: _____ <input type="checkbox"/></p> <p>9. Refund Request for: <input type="checkbox"/> Loss due to theft <input type="checkbox"/> Loss due to flood/fire</p> <p>10. Is this your first claim? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No", and your name has changed since your last claim, please provide your previous name: _____</p> <p>11. Contact Name: _____ Phone Number: _____ Email: _____</p>
<p>13. Insurance Coverage: Is there insurance coverage for all or any portion of the loss? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes, provide written confirmation from your insurance company of the type and quantity of tobacco products included, and the insurance claim amount paid or payable.</p> <p style="margin-left: 40px;">Name of Insurance Company: _____</p> <p style="margin-left: 40px;">Agent or Adjustor's Name: _____</p> <p style="margin-left: 40px;">Email: _____</p> <p style="margin-left: 40px;">Telephone No.: _____</p>	
<p>14. Was a police or fire commissioner's report prepared? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="margin-left: 40px;">File number: _____ Attach a copy of the report if available.</p> <p style="margin-left: 40px;">Police Location/RCMP Detachment: _____</p>	

BIN: _____

Date of Loss: _____

15. To determine the refund amount, complete the schedule below.

Product		(A) Quantity Lost	(B) Tax Refund Rate Per Unit	Total Amount of Tax (A X B)
Category	Size/Price			
Cigarettes/Tobacco Sticks	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Loose Tobacco	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Smokeless Tobacco	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Cigars (Retail Price, Tobacco Tax Included)	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Refund Requested: \$				_____

INSTRUCTIONS

1. Retain inventory records between a physical count and the date of loss, and a physical count taken immediately after the loss. TRA may request these records to support your claim.
2. Applications not received within a year of the date of the loss, or that are incomplete or not supported by adequate records, may be disallowed.
3. If there are any subsequent recoveries of tobacco products for which a refund has been granted, the applicable tax must be returned to the Government of Alberta.

CERTIFICATION

This form must be signed and dated by an individual with proper authorization for the business, for example, an owner, a partner of a partnership, a corporate director, a trustee of an estate or an individual with delegated authority.

By signing and dating this form, you certify that the information on this form and in any attached supporting documents is correct and complete.

The individual signing this form is:

- an owner
 a corporate director
 a partner of partnership
 a trustee of an estate
 an individual with delegated authority

E-mail Address: _____

Telephone: _____

Name: _____

Signature: _____

Category	Size/Price	Tax Refund Rate Per Unit
Cigarettes/ Tobacco Sticks	200 cigs.	\$55.00/carton
	150 cigs.	\$41.25/carton
	25 cigs.	\$6.875/package
	20 cigs.	\$5.50/package
	1 cig.	\$0.275/cigarette
Loose Tobacco	226 grams	\$93.225/tin/pouch
	200 grams	\$82.50/tin/pouch
	180 grams	\$74.25/tin/pouch
	150 grams	\$61.875/tin/pouch
	130 grams	\$53.625/tin/pouch
	110 grams	\$45.375/pouch
	100 grams	\$41.25/pouch
	90 grams	\$37.125/pouch
	80 grams	\$33.00/pouch
	50 grams	\$20.625/pouch
	45 grams	\$18.5625/tin
	42 grams	\$17.325/tin
	40 grams	\$16.50/tin
	35 grams	\$14.4375/tin
	34 grams	\$14.025/tin
	30 grams	\$12.375/tin
	25 grams	\$10.3125/tin
	20 grams	\$8.25/tin
	15 grams	\$6.1875/tin
	10 grams	\$4.125/tin
1 gram	\$0.4125/gram	

Category	Size/Price	Tax Refund Rate Per Unit
Smokeless Tobacco	226 grams	\$62.15/tin/pouch
	200 grams	\$55.00/tin/pouch
	180 grams	\$49.50/tin/pouch
	150 grams	\$41.25/tin/pouch
	130 grams	\$35.75/tin/pouch
	110 grams	\$30.25/pouch
	100 grams	\$27.50/pouch
	90 grams	\$24.75/pouch
	80 grams	\$22.00/pouch
	50 grams	\$13.75/pouch
	45 grams	\$12.375/tin
	42 grams	\$11.55/tin
	40 grams	\$11.00/tin
	35 grams	\$9.625/tin
	34 grams	\$9.35/tin
	30 grams	\$8.25/tin
	25 grams	\$6.875/tin
	20 grams	\$5.50/tin
	15 grams	\$4.125/tin
	10 grams	\$2.75/tin
1 gram	\$0.275/gram	
Cigars (Retail Price, Tobacco Tax Included)	47 cents or less	\$0.275/cigar
	48 cents to \$14.66	58.68%
	\$14.67 or over	\$8.61/cigar