

Guide

for Completing the Application for Refund Summary and Schedule 9 TEU - Aircraft

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The information in this guide will help you complete the [Aircraft Gasoline Schedule 9 - TEU \[PDF - 273 KB\]](#). The guide also provides information about supporting documents, records retention, time limit for applying for a refund, direct bank deposit, and will help you to determine whether you are eligible to claim a refund. The information in this guide is provided as a guideline only and does not replace the law found in the *Gasoline Tax Act* and related regulations.

Who May Use This Form?

The refund is available to the individual who purchased gasoline, paid the gasoline tax and used the gasoline to power an aircraft.

The amount refundable is the difference between the amount of tax paid on the gasoline consumed by the aircraft and the tax applicable on aviation fuel.

Supporting Documents

Please submit the following items with your refund claim:

- Proof of aircraft usage and actual quantities of gasoline used which were issued from storage, or delivered directly into the fuel tank of the aircraft by the fuel supplier;
- A log of aircraft use, showing flying time, distance travelled, flight origin and destination;
- A copy of the valid Certificate of Airworthiness or Flight Permit issued to the aircraft by Transport Canada, covering the period of the claim; (This requirement does not apply to ultra-light aircraft.)
- A copy of the formal approval from Transport Canada or the U.S. Federal Aviation Administration (FAA) allowing the claimant to use mogas in the aircraft for which the claim was submitted;

The invoices that must show:

- the name and address of the vendor and of the purchaser
- the selling price per litre
- the amount of tax charged
- the quantity of product sold
- the date of the sale
- the location where title to the product changed from the vendor to the purchaser

The date of invoice payment should be provided and confirmed with copies of cancelled cheques and/or a statement of account.

A statement as to the capacity of the aircraft fuel tank.

Please ensure that copies of invoices previously claimed are not included in support of this claim.

Notes:

1. Claims submitted for gasoline used in home built or ultra-light aircraft must be supported by the same documentation, except that claimants will not be required to show that they received formal approval to use mogas in their aircraft.
2. Claims for auto fuel used in Cessna 150's models A to M, Ayres S2R.R1340 and the Grumman G164-A are not required to be supported by copies of Supplemental Type Certificate (STC).
3. Tax refund will not be paid on the basis of bulk deliveries to storage facilities.
4. You may be required to provide further proof that:
 - the aircraft can use gasoline and
 - the gasoline was used only in the aircraft for which the refund claim was submitted.

Claims under \$500

If your annual claim total is less than \$500, you are not required to send the supporting documentation to the Ministry of Finance (ministry) with your refund application. However, you must retain the supporting documentation noted in the above section, for a period of seven years and provide the information to the ministry upon request.

Change of Information (Preprinted Application Only)

When completing a preprinted form please make any required corrections by hand on the refund application before submitting.

Tax Rates

The Ontario tax rates are found on the tax rate table provided on the Application for Refund – Tax Exempt Usage (TEU).

When completing the Application for Refund online the Ontario tax rates are automatically provided on the schedules.

Identification Number

Provide your federal business number or your MFTT reference number as your Identification No. on the Application. When communicating with the ministry, include your identification number on all correspondence and forms.

Direct Bank Deposit

For your refund to be deposited directly into your bank account, please provide a cheque marked VOID showing your name and address and attach it to your refund application or mail it to the Ministry of Finance with a letter requesting direct deposit. Remember to quote your Identification Number (Business Number or MFTT Reference Number) on your letter.

If you wish to cancel direct deposit, please send a letter to the Ministry of Finance requesting a cancellation.

Records Retention and Time Limit

The refund application must be received, by the ministry, within four years from the date of your tax payment. All records, documents and receipts pertaining to your tax refund claim must be kept for seven years for audit purposes.

For further information regarding records retention, please refer to the publication entitled [Retention/Destruction of Books and Records](#). Copies are available at ontario.ca/recordretention or by calling: 1 866 ONT-TAXS (1 866 668-8297).

Freedom of Information

Personal information contained within the Application for Refund is collected under the authority of the *Gasoline Tax Act*, R.S.O. 1990, c.G.5, and will be used for the purposes of the *Gasoline Tax Act*. Questions about this information collection should be directed to:

Senior Manager, Account Management
Account Management and Collections Branch
Ministry of Finance
33 King Street West, PO Box 625
Oshawa ON L1H 8H9
1 866 ONT-TAXS (1 866 668-8297)

Mailing Address and Enquiries

Ministry of Finance
Motor Fuels and Tobacco Tax
33 King Street West, PO Box 625
Oshawa ON L1H 8H9

Toll free 1 866 ONT-TAXS (1 866 668-8297)
Hours of Service Monday to Friday 8:30am to 5:00pm
Teletypewriter (TTY) 1 800 263-7776
Fax 905 433-5680
Website ontario.ca/finance

Please Note

1. An application for refund includes the Application for Refund - Summary form and an Application for Refund - Schedule.
2. When completing the refund application online, you will be automatically taken from the application summary to the schedule and back. The calculation of your entries and carry forward of totals are usually performed automatically.
3. When completing the refund application by hand, carry forward the totals from the schedule to the Application for Refund - Summary form.
4. The Application for Refund - Summary form must be signed. Please mail the completed application to the Ministry of Finance.

Detailed Instructions

Step 1 – Completing the Upper Portion of the Application for Refund - Summary

- When completing the application manually, provide your legal name and address along with your identification number. If preprinted, verify information and make the necessary corrections on the application.
- When completing the application online, provide your legal name and address along with your identification number and this information will be carried forward throughout the application process.
- Select the Gasoline, propane and aviation fuel box for the **Product type**.
- Below the **Schedule # Name**, select box 9 as the Schedule to be completed. When completing the application online you will be taken to the schedule automatically.

Step 2 – Completing Schedule 9 – TEU

List the type and number of each type of aircraft in which the gasoline was used.

Step 3 – [A] Current Claim Calculation

Your refund must be based on the actual tax paid per litre, at the rate in effect at the time of purchase.

Line 1. Liters Purchased

Enter the litres of gasoline purchased within the applicable tax period for which receipted invoices are attached to this application.

Line 2. Total Litres Used in Aircraft

Enter the amount of litres used in aircraft.

Line 3. Gasoline Tax per Litre

Enter the applicable tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to attached tax rate table found on the Application for Refund – Page 1.

Line 4. Aviation Fuel Tax per Litre

Enter the applicable tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to tax rate table found on the Application for Refund – Page 1.

Line 5. Net Tax Rate Applicable

Subtract Aviation Fuel Tax per Litre (line 4) from Gasoline Tax per Litre (line 3).

Line 6. Current Refund Claim Amount

Multiply Total Litres Used in Aircraft (line 2) by Net Tax Rate Applicable (line 5). Carry forward this **Current Refund Claim Amount** to Line C of the Application for Refund – Summary form.

Step 4 – [B] Previous Claim Adjustment Calculation

Only use this section if you need to adjust your previous refund claim for which you have already received payment. Adjustments must be made within four years.

For example:

- an invoice was not included or was incorrectly stated on your previous claim; **and**
- gasoline from that purchase was used in an aircraft.

Line 7. Litres Purchased

Enter the total litres of gasoline purchased, applicable to your previous refund claim, for which receipted invoices are attached to this application.

Line 8. Total Litres Used in Aircraft

Enter the amount of litres used in aircraft. (Not claimed on your previous claim(s).)

Line 9. Gasoline Tax per Litre

Enter the applicable tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to tax rate table found on the Application for Refund – Page 1.

Line 10. Aviation Fuel Tax per Litre

Enter the applicable tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to tax rate table found on the Application for Refund – Page 1.

Line 11. Net Ontario Tax Rate Applicable

Subtract Aviation Fuel Tax per Litre (line 10) from Gasoline Tax per Litre (line 9).

Line 12. Previous Refund Claim Adjustment Amount

Multiply Total Litres Used in Aircraft (line 8) by Net Tax Rate Applicable (line 11). Carry forward this **Previous Refund Claim Adjustment Amount** to Line D of the Application for Refund - Summary.

Step 5 – Completing the Lower Portion of the Application for Refund - Summary

When completing the application manually, carry forward the refund amount calculated on either

- **Line 6 – Current refund claim amount** of the Application for Refund – Schedule to line **C** of the Application for Refund – Summary, or
- **Line 12 – Previous Refund Claim Adjustment Amount** of the Application for Refund – Schedule to line **D** of the Application for Refund – Summary.

When completing the application online the amount will be transferred automatically.

- On line **A Current refund claim or line B Adjustment to previous refund claim**, enter the date of the first invoice and the date of the last invoice that are being submitted in support of the refund claim.
- When completing the application online print 2 copies of the Application for Refund – Summary and Application for Refund – Schedule.
- Maintain one copy for your records.
- Complete the **Certification** section of the Application for Refund – Summary including an authorized signature and date.
- Mail one completed Application for Refund – Summary and Schedule along with all supporting documentation to the ministry at the address shown at the top of the Application for Refund – Tax Exempt Usage (TEU).

Please retain this guide for future reference. If you require additional copies, visit ontario.ca/gasolinetax or call 1 866 ONT-TAXS (1 866 668-8297).