#### GASOLINE WHOLESALER TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:	FOR THE PERIOD ENDING:	
	TAX RETURN CALCULATION	AMOUNTS
1. Not Applicable		N/A
2. Not Applicable		N/A
3. Not Applicable		N/A
4. Not Applicable		N/A
5. Not Applicable		N/A
6. Net Tax Due (Tax Overpa	uid)	
7. Total Amount Enclosed		
NOTE: BY	THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN  MPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PROSED.	
	DETACH AND RETURN BOTTOM PORTION	
C. C.	GASOLINE WHOLESALER TAX RETURN (PURSUANT TO THE REVENUE ADMINISTRATION ACT)  ALL APPLICABLE SECTIONS MUST BE COMPLETED	Government
Newfoundland Labrador	PLEASE TYPE OR PRINT CLEARLY IN INK	Newfoundland and Labrac
rantana	TEERED THE ON TRIVICEE AND THE IN	Department of Final
Lauration Interest charged monthly		
Interest charged monthly TAX REMITTER NO.:		E DATE:
Interest charged monthly	RETURN DUE	E DATE:  AMOUNTS
TAX REMITTER NO.: TAX REMITTER:	1. Not Applicable	AMOUNTS N/A
TAX REMITTER NO.: TAX REMITTER:	1. Not Applicable 2. Not Applicable	AMOUNTS N/A N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN	1. Not Applicable 2. Not Applicable 3. Not Applicable	AMOUNTS N/A N/A N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable	AMOUNTS N/A N/A N/A N/A N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable	AMOUNTS N/A N/A N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable 6. Net Tax Due (Tax Overpaid)	AMOUNTS N/A N/A N/A N/A N/A
Interest charged monthly  TAX REMITTER NO.: TAX REMITTER:  FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable	AMOUNTS N/A N/A N/A N/A N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:  YEAR MONTH DAY  CERTIFICATION: These statements are hereby certification.	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable 6. Net Tax Due (Tax Overpaid)	AMOUNTS N/A N/A N/A N/A N/A N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:  YEAR MONTH DAY  CERTIFICATION: These statements are hereby certification this return.	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable 6. Net Tax Due (Tax Overpaid) 7. Total Amount Enclosed	AMOUNTS N/A N/A N/A N/A N/A N/A N/A ous offense to make false statements
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:  YEAR MONTH DAY  CERTIFICATION: These statements are hereby certific on this return.  SIGNATURE OF AUTHORIZEI	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable 6. Net Tax Due (Tax Overpaid) 7. Total Amount Enclosed	AMOUNTS N/A N/A N/A N/A N/A N/A N/A LE:

#### PLEASE READ CAREFULLY

- A. Failure to file returns or remit the tax payable by the due date will result in interest and/or penalty being imposed.
- B. Cheques or money orders should be made payable to the Newfoundland Exchequer and forwarded to:

DEPARTMENT OF FINANCE OFFICE OF THE COMPTROLLER GENERAL TAX ADMINISTRATION DIVISION P.O. BOX 8720 ST. JOHN'S, NL A1B 4K1

- C. The tax return must be properly signed by an authorized officer, director, or agent of the business and filed with the Minister not later than the due date shown on the front of this return.
- D. Interest on outstanding balances is charged at the prime lending rate plus 4% and is compounded monthly. The interest rate shall be determined on June 15 and December 15 in each year.
- E. Record your tax remitter number, name and tax program on the back of your cheque or money order.
- F. If no tax due, a NIL return must be filed. Line 6 must always be completed.
- G. If your business has been discontinued during the period:
  - a. A return should be filed and the tax due remitted for the period.
  - b. The name of the successor, if any, should be forwarded to the Minister of Finance, within 15 days, along with your registration certificate for cancellation.
- H. Any inquiries may be forwarded to (709) 729-6297 or toll free 1-877-729-1695.
- I. Where full payment is not made by the due date, an additional 10% of the amount due may be imposed.

DEPARTMENT OF FINANCE
OFFICE OF THE COMPTROLLER GENERAL
TAX ADMINISTRATION DIVISION
P.O. BOX 8720
ST. JOHN'S, NL
A1B 4K1

#### CARBON WHOLESALER TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:	FOR THE PERIOD ENDING:	
	TAX RETURN CALCULATION	AMOUNTS
1. Not Applicable		N/A
2. Not Applicable		N/A
3. Not Applicable		N/A
4. Not Applicable		N/A
5. Not Applicable		N/A
6. Net Tax Due (Tax Over	rpaid)	
7. Total Amount Enclosed	1	
NOTE: B	THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN  COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS IT THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN EMPOSED.	
	DETACH AND RETURN BOTTOM PORTION	1
<b></b>	CARBON WHOLESALER TAX RETURN (PURSUANT TO THE REVENUE ADMINISTRATION ACT	Γ)
Newfoundlan Labrador	ALL APPLICABLE SECTIONS MUST BE COMPLETED  PLEASE TYPE OR PRINT CLEARLY IN INK	Newfoundland and Labrac
Newfoundlan Labrador Interest charged month		Newfoundland and Labrad  Department of Fina
Interest charged month TAX REMITTER NO.:		Newfoundland and Labrad  Department of Fina  E DATE:
Interest charged month	hly RETURN DU	Newfoundland and Labrac  Department of Fina  JE DATE:  AMOUNTS
TAX REMITTER NO.: TAX REMITTER:	1. Not Applicable	Newfoundland and Labrac  Department of Fina  E DATE:  AMOUNTS  N/A
TAX REMITTER NO.: TAX REMITTER:	1. Not Applicable 2. Not Applicable	Newfoundland and Labrac  Department of Fina  JE DATE:  AMOUNTS  N/A  N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN	1. Not Applicable 2. Not Applicable 3. Not Applicable	Newfoundland and Labrac  Department of Fina  JE DATE:  AMOUNTS  N/A  N/A  N/A  N/A
Interest charged month  TAX REMITTER NO.: TAX REMITTER:  FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable	Newfoundland and Labrac  Department of Fina  JE DATE:  AMOUNTS  N/A  N/A  N/A  N/A  N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable	AMOUNTS N/A N/A N/A
Interest charged month  TAX REMITTER NO.: TAX REMITTER:  FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable	Newfoundland and Labrae  Department of Final  E DATE:  AMOUNTS  N/A  N/A  N/A  N/A  N/A  N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:  YEAR MONTH DAY  CERTIFICATION:	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable 6. Net Tax Due (Tax Overpaid)	Newfoundland and Labrac  Department of Fina  E DATE:  AMOUNTS  N/A  N/A  N/A  N/A  N/A  N/A  N/A
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:  YEAR MONTH DAY  CERTIFICATION: These statements are hereby certion this return.	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable 6. Net Tax Due (Tax Overpaid) 7. Total Amount Enclosed	Newfoundland and Labrac  Department of Fina  E DATE:  AMOUNTS  N/A  N/A  N/A  N/A  N/A  N/A  N/A  N/
TAX REMITTER NO.: TAX REMITTER: FOR THE PERIOD ENDING:  IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:  YEAR MONTH DAY  CERTIFICATION: These statements are hereby certion this return.  SIGNATURE OF AUTHORIZI	1. Not Applicable 2. Not Applicable 3. Not Applicable 4. Not Applicable 5. Not Applicable 6. Net Tax Due (Tax Overpaid) 7. Total Amount Enclosed	Newfoundland and Labrac  Department of Fina  TE DATE:  AMOUNTS  N/A  N/A  N/A  N/A  N/A  N/A  N/A  N/

#### PLEASE READ CAREFULLY

- A. Failure to file returns or remit the tax payable by the due date will result in interest and/or penalty being imposed.
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DEPARTMENT OF FINANCE
OFFICE OF THE COMPTROLLER GENERAL
TAX ADMINISTRATION DIVISION
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A1B 4K1

- C. The tax return must be properly signed by an authorized officer, director, or agent of the business and filed with the Minister not later than the due date shown on the front of this return.
- D. Interest on outstanding balances is charged at the prime lending rate plus 4% and is compounded monthly. The interest rate shall be determined on June 15 and December 15 in each year.
- E. Record your tax remitter number, name and tax program on the back of your cheque or money order.
- F. If no tax due, a NIL return must be filed. Line 6 must always be completed.
- G. If your business has been discontinued during the period:
  - a. A return should be filed and the tax due remitted for the period.
  - b. The name of the successor, if any, should be forwarded to the Minister of Finance, within 15 days, along with your exemption certificate for cancellation.
- H. Any inquiries may be forwarded to (709) 729-6297 or toll free 1-877-729-1695.
- I. Where full payment is not made by the due date, an additional 10% of the amount due may be imposed.

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ST. JOHN'S, NL
A1B 4K1

## NL Fuel Collector Summary Form

## Gasoline and Related Products (FTG)

COLLECTOR NAME												For the	e Period Ended:		
COLLECTOR NAME	GASOLINE	DYED	AVIATION	ETHANOL BLENDED	PROPANE/	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHTHA	PENTANES	OTHER	GASOLINE	GASOLINE	CARBON TAX
	GAGOLINE	GASOLINE	GASOLINE	GASOLINE	LPG	BUTANE	ETHANE	GAS EIQUIDS	METHANOL	NAFITHA	PLUS	Taxable	Non Taxable	TAX TOTALS	TOTALS
Opening Untaxed Inventory															
Refined or manufactured within Jurisdiction															
Imports from Out-of-Jurisdiction (FTG-1)															
Acquisitions within Jurisdiction (FTG-2)															
Rebrands															
Subtract: Closing Untaxed Inventory															
TOTAL ACCOUNTABLE VOLUMES															
SUBTRACT:															
Exports Out-of-Jurisdiction (FTG-3)															
Dispositions within Jurisdiction to Licensed Collectors (FTG-4)															
Gasoline Exempt Sales (FTG-5a)															
Carbon Exempt Sales (FTG-5b)															
Volume Adjustments (Attach details)															
TOTAL TAXABLE GASOLINE VOLUMES															
TOTAL TAXABLE CARBON VOLUMES															
Gasoline Tax Rate - see rate chart	0.14500		0.02500	0.14500	0.07000	0.07000	0.14500	0.14500	0.14500	0.14500	0.14500				
Carbon Tax Rate - see rate chart	0.06630			0.06630	0.04640	0.05340	0.03060	0.04990	0.03290	0.06760	0.05340				
TOTAL GASOLINE TAX BEFORE ADJUSTMENTS															
TOTAL CARBON TAX BEFORE ADJUSTMENTS															
Adjustments and/or Tax Credits (Attach Schedules)															
Deduct Shrinkage (Attach Schedules)															
Deduct Commissions or Other Allowances (Attach Schedules)															
NET TAX PAYABLE															
										0	ther Adjustments	or Installment	s (Please explain)		
COLLECTOR NAME				NL TAX REMITTE	ER NUMBER	]			SUB-TOTAL G	ASOLINE TAX F	PAYABLE carry fo	orward to line 2	e6 on page 3 (FTC)		
									SUB-TOTAL	CARBON TAX F	PAYABLE carry fo	orward to line 2	?7 on page 3 (FTC)		
E-MAIL ADDRESS				FEDERAL BUSIN	ESS NUMBER	1									
							*NOTE:								

# E-MAIL ADDRESS FEDERAL BUSINESS NUMBER ADDRESS FAX NO. NAME AND OFFICIAL TITLE (PRINT) TELEPHONE NO. SIGNATURE - I certify that the statements indicated above are true and correct. DATE SIGNED

- Furnace fuel, stove oil, kerosene, propane, butane or naphtha grades of gasoline used for a purpose other than the generation of power in an internal combustion engine is exempt from Gasoline Tax.
- Light fuel oil, kerosene, propane, butane or naphtha grades or types of carbon product used for a purpose other than the generation of power in an internal combustion engine is exempt from Carbon Tax.

#### **Fuel Tax Transaction Report - FTG-1 Imports from Out-of-Jurisdiction**

Newfoundland and Labrador Gasoline & Carbon	Product Whole	esaler Returi	n				Peri	iod Ended:			MM / [	DD / YYYY:		
Collector Name							NL TAX RI	EMITTER N	JMBER					
Imports from Out-of-Jurisdiction (FTG-1)	GASOLINE	DYED	AVIATION	ETHANOL BLENDED	PROPANE/	BUTANE	ETHANE	GAS LIQUIDS	S METHANOL	NAPHTHA	PENTANES	OTHER (	GASOLINE	IMPORT
		GASOLINE	GASOLINE	GASOLINE	LPG						PLUS	Taxable	Non Taxable	TOTALS
Alberta														
British Columbia														
Manitoba														
New Brunswick														
Newfoundland and Labrador														
Northwest Territories														
Nova Scotia														
Nunavut														
Ontario														
Prince Edward Island														
Quebec														
Saskatchewan														
Yukon														
Imports from out of Canada - Specify Jurisdiction														

#### **Fuel Tax Transaction Report - FTG-2 Acquisitions within Jurisdiction from Licensed Collectors**

Newfoundland and Labrador Gasoline 8	& Carbon Product	Wholesaler F	Return				Per	iod Ended:			MM / I	DD / YYYY:		
Collector Name							NL TAX R	EMITTER NU	MBER					
Collector Names	GASOLINE	DYED	AVIATION	ETHANOL BLENDED	PROPANE/	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHTHA	PENTANES	OTHER (	GASOLINE	ACQUISITION
Concord Names		GASOLINE	GASOLINE	GASOLINE	LPG					NATURA	PLUS	Taxable	Non Taxable	TOTALS
														-
														-
												<u> </u>		
								1						_
								1				<del>                                     </del>		
													<u> </u>	
								1					<del>                                     </del>	-
													<u> </u>	
														_
														-
Total Acquisitions within Jurisdiction (FTG-2)														

#### Fuel Tax Transaction Report - FTG-3 Exports Out-of-Jurisdiction

Newfoundland and Labrador Gasoline & Carbon Product Wholesaler Return	Period Ended:	MM / DD / YYYY:
Collector Name	<b>NL TAX REMITTER NUMBER</b>	

Formarda Out of Junicalistics (FTO 0)	GASOLINE	DYED	AVIATION	ETHANOL	PROPANE/	BUTANE	FTHANF	04011011100	METHANIOL	NAPHTHA	PENTANES	OTHER	GASOLINE	EXPORT
Exports Out-of-Jurisdiction (FTG-3)	GASULINE	GASOLINE	GASOLINE	BLENDED GASOLINE	LPG	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHIHA	PLUS	Taxable	Non Taxable	TOTALS
Alberta														
British Columbia														
Manitoba														
New Brunswick														
Newfoundland and Labrador														
Northwest Territories														
Nova Scotia														
Nunavut														
Ontario														
Prince Edward Island														
Quebec														
Saskatchewan														
Yukon														
Imports from out of Canada - Specify Jurisdiction														
Total Exports Out-of-Jurisdiction (FTG-3)														

Fuel Tax Transaction Report - FTG-4 Dispositions within Jurisdiction to Licensed Collectors

Newfoundland and Labrador Gasoline & Carbon Produc	ct Wholesale	r Return					Peri	od Ended:			MM /	DD / YYYY:		
Collector Name							NL TAX R	EMITTER N	JMBER					
Collector Names	GASOLINE	DYED	AVIATION	ETHANOL BLENDED	PROPANE/	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	ΝΔΡΗΤΗΔ	PENTANES	OTHER	GASOLINE	DISPOSITION
Conector Hames		GASOLINE	GASOLINE	GASOLINE	LPG						PLUS	Taxable	Non Taxable	TOTALS

#### Fuel Tax Transaction Report - FTG-5a Gasoline Exempt Sales

Newfoundland and Labrador Gasoline & Casoline	arbon Product \	Nholesaler R	leturn				Per	iod Ended:			MM/	DD / YYYY:		
Collector Name							NL TAX R	EMITTER NU	IMBER					
Specify Gasoline Exempt Sales	GASOLINE	DYED	AVIATION	ETHANOL BLENDED	PROPANE/	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHTHA	PENTANES	OTHER (	GASOLINE	GASOLINE EXEMPT
Cpoonly Guodinio Exompt Guido		GASOLINE	GASOLINE	GASOLINE	LPG						PLUS	Taxable	Non Taxable	TOTALS
													<del>                                     </del>	
Total Gasolina Evernt Sales (FTG-5a)												l .		

Fuel Tax Transaction Report - FTG-5b Carbon Exempt Sales

foundland and Labrador Gasoline &	Carbon Product	Wholesaler	Return				Per	iod Ended:			MM / I	DD / YYYY:		
ector Name							NL TAX R	EMITTER NU	MBER					
Specify Carbon Exempt Sales	GASOLINE	DYED	AVIATION	ETHANOL BLENDED	PROPANE/	BUTANE	ETHANE	GAS LIQUIDS	METHANOL	NAPHTHA	PENTANES	OTHER (	GASOLINE	CARBON EXEMPT
opoony canbon Example calco		GASOLINE	GASOLINE	GASOLINE	LPG			0.0010000			PLUS	Taxable	Non Taxable	TOTALS

## NL Fuel Collector Summary Form

## Diesel and Related Products (FTD)

	For the Period Ended:	•
COLLECTOR NAME		

COLLECTOR NAME	CLEAR DIESEL								BUNKER FUEL							
	Light Fuel Oil	MARKED / DYED DIESEL	HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	Heavy Fuel Oil	FURNACE ST	TOVE OIL	LOCOMOTIVE FUEL	OTHE Taxable	R DIESEL Non-Taxable	GASOLINE TAX TOTALS	CARBON TAX TOTALS
1 Opening Untaxed Inventory													I UAUDIO			
Refined or manufactured within Jurisdiction																
3 Imports from Out-of-Jurisdiction (FTD-1)																
4 Acquisitions within Jurisdiction (FTD-2)																
5 Rebrands																
6 Subtract: Closing Untaxed Inventory																
7 TOTAL ACCOUNTABLE VOLUMES																
SUBTRACT:																
B Exports Out-of-Jurisdiction (FTD-3)																
Dispositions within Jurisdiction to Licensed Collectors (FTD-4)																
Gasoline Exempt Sales (FTD-5a)																
Carbon Exempt Sales ( FTD-5b)																
Volume Adjustments (Attach details)																
TOTAL TAXABLE GASOLINE VOLUMES																
4 TOTAL TAXABLE <u>CARBON</u> VOLUMES																
5 Gasoline Tax Rate - see rate chart	0.16500			0.03500	0.02500		0.16500		0.03500							
S <u>Carbon</u> Tax Rate - see rate chart	0.08050			0.08050			0.08050	0.07750	0.09560							
7 TOTAL GASOLINE TAX BEFORE ADJUSTMENTS																
TOTAL CARBON TAX BEFORE ADJUSTMENTS																
Adjustments and/or Tax Credits (Attach Schedules)																
Deduct Shrinkage (Attach Schedules)																
Deduct Commissions or Other Allowances (Attach Schedules)																
NET TAX PAYABLE																
		•					•			•		Other Adjustme	ents or Installme	nts (Please explain)		
COLLECTOR NAME			1	NL TAX REMITTER	R NUMBER					SUB-TOTAL	GASOLINE	TAX PAYABLE carr	y forward to line	26 on page 3 (FTC	)	
										SUB-TOTA	AL CARBON	TAX PAYABLE carr	y forward to line	27 on page 3 (FTC)		

COLLECTOR NAME	NL TAX REMITTER NUMBER
E-MAIL ADDRESS	FEDERAL BUSINESS NUMBER
ADDRESS	FAX NO.
NAME AND OFFICIAL TITLE (PRINT)	TELEPHONE NO.
SIGNATURE - I certify that the statements indicated above are true and correct.	DATE SIGNED

#### \*NOTE:

- Furnace fuel, stove oil, kerosene, propane, butane or naphtha grades of gasoline used for a purpose other than the generation of power in an internal combustion engine is exempt from Gasoline Tax.

- Light fuel oil, kerosene, propane, butane or naphtha grades or types of carbon product used for a purpose other than the generation of power in an internal combustion engine is exempt from Carbon Tax.

#### Fuel Tax Transaction Report - FTD-1 Imports from Out-of-Jurisdiction

Newfoundland and Labrador Gasoline & Ca	lewfoundland and Labrador Gasoline & Carbon Product Wholesaler Return											MM /	DD / YYYY:		
Collector Name								NL TAX REN	IITTER NUMB	ER					
Imports from Out-of-Jurisdiction (FTD-1)	CLEAR DIESEL Light Fuel Oil	MAKKED /	HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	BUNKER FUEL Heavy Fuel Oil	FURNACE OIL	STOVE OIL	LOCOMOTIVE FUEL		R DIESEL	IMPORT TOTALS
Alberta													Taxable	Non-Taxable	
British Columbia															
Manitoba															
New Brunswick															
Newfoundland and Labrador															
Northwest Territories															
Nova Scotia															
Nunavut															
Ontario															
Prince Edward Island															
Quebec															
Saskatchewan															
Yukon															
Imports from out of Canada - Specify Jurisdiction															

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"

Total Imports from Out-of-Jurisdiction (FTD-1)

#### Fuel Tax Transaction Report - FTD-2 Acquisitions within Jurisdiction from Licensed Collectors

Newfoundland and Labrador Gasoline & C	arbon Product V	Vholesaler Re	turn					Po	eriod Ended:			MM /	DD / YYYY:		
Collector Name								NL TAX REN	IITTER NUMB	ER					
Collector Names	CLEAR DIESEL Light Fuel Oil		HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	BUNKER FUEL Heavy Fuel Oil	FURNACE OIL	STOVE OIL	LOCOMOTIVE FUEL	OTHEF Taxable	DIESEL Non-Taxable	ACQUISITION TOTALS

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"

Total Acquisitions within Jurisdiction (FTD-2)

#### Fuel Tax Transaction Report - FTD-3 Exports Out-of-Jurisdiction

Newfoundland and Labrador Gasoline & Carbon Product Wholesaler Return	Period Ended:	MM / DD / YYYY:	Period Ended:
Collector Name	NL TAX REMITTER NUMB	BER	_ TAX REMITTER NUMBER

Exports Out-of-Jurisdiction (FTD-3)	CLEAR DIESEL	MARKED /	HEATING FUEL	MARINE	DOMESTIC	FOREIGN	BLENDED	KEROSENE	BUNKER FUEL	FURNACE OIL	STOVE OIL	LOCOMOTIVE	OTHER	R DIESEL	EXPORT
Exports Out-or-Jurisdiction (F1D-3)	Light Fuel Oil	DYED DIESEL	HEATING FUEL	DIESEL	JET FUEL	JET FUEL	DIESEL	KERUSENE	Heavy Fuel Oil	FURNACE OIL	STOVE OIL	FUEL	Taxable	Non-Taxable	TOTAL
Alberta															
British Columbia															
Manitoba															
New Brunswick															
Newfoundland and Labrador															
Northwest Territories															
Nova Scotia															
Nunavut															
Ontario															
Prince Edward Island															
Quebec															
Saskatchewan															
Yukon															
Exports from out of Canada - Specify Jurisdiction															
Total Exports Out-of-Jurisdiction (FTD-3)															

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"

#### Fuel Tax Transaction Report - FTD-4 Dispositions within Jurisdiction to Licensed Collectors

Newfoundland and Labrador Gasoline & Carb	on Product Whole	saler Return						Pe	eriod Ended:			MM /	DD / YYYY:		
Collector Name								NL TAX REM	IITTER NUMBE	ER .					
Collector Names	CLEAR DIESEL Light Fuel Oil	MARKED / DYED DIESEL	HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	BUNKER FUEL Heavy Fuel Oil	FURNACE OIL	STOVE OIL	LOCOMOTIVE FUEL	OTHER Taxable	DIESEL Non-Taxable	DISPOSITION TOTAL

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"

Total Dispositions within Jurisdiction to Licensed Collectors (FTD-4)

#### Fuel Tax Transaction Report - FTD-5a Gasoline Exempt Sales

undland and Labrador Gasoline &	Carbon Product V	Vholesaler Re	turn					Po	eriod Ended:			MM /	DD / YYYY:		
tor Name								NL TAX REN	MITTER NUMBI	ER					
Specify Gasoline Exempt Sales	CLEAR DIESEL Light Fuel Oil		HEATING FUEL	MARINE DIESEL	DOMESTIC JET FUEL	FOREIGN JET FUEL	BLENDED DIESEL	KEROSENE	BUNKER FUEL Heavy Fuel Oil	FURNACE OIL	STOVE OIL	LOCOMOTIVE		R DIESEL	GASOLINE EXEMPT TOTAL
													Taxable	Non-Taxable	TOTAL

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"

Total Gasoline Exempt Sales (FTD-5a)

#### Fuel Tax Transaction Report - FTD-5b Carbon Exempt Sales

Newfoundland and Labrador Gasoline & Carbon Produ	ct Wholesaler Re	eturn					Р	eriod Ended:			MM /	DD / YYYY:		
Collector Name							NL TAX REM	MITTER NUMB	ER					
Specify Carbon Exempt Sales		HEATING FUEL	MARINE	DOMESTIC	FOREIGN	BLENDED	KEROSENE	BUNKER FUEL	I FURNACE OIL	STOVE OIL	LOCOMOTIVE	OTHE	RDIESEL	CARBON EXEMPT
Light Fue	OII DYED DIESEL		DIESEL	JET FUEL	JET FUEL	DIESEL		Heavy Fuel Oil			auel	Taxable	Non-Taxable	TOTAL
														_
														_
														_
														_
														_
Fotal Carbon Exempt Sales (FTD-5b)														

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTD-TAX"

## NL Fuel Collector Summary Form

FAX NO.

TELEPHONE NO.

DATE SIGNED

ADDRESS

NAME AND OFFICIAL TITLE (PRINT)

SIGNATURE - I certify that the statements indicated above are true and correct.

## Carbon and Related Products (FTC)

							FO	r the Period Ended:			
COLLECTOR NAME					<b>,</b>						
	PETROLEUM COKE	COKE OVEN GAS	MARKETABLE NATURAL GAS	NON-MARKETABLE NATURAL GAS	STILL GAS	COKE	HIGH HEAT VALUE COAL	LOW HEAT VALUE COAL	COMBUSTIBLE WASTE	GASOLINE TAX TOTALS	CARBON TAX TOTALS
Opening Untaxed Inventory											
Refined or manufactured within Jurisdiction											
Imports from Out-of-Jurisdiction (FTC-1)											
Acquisitions within Jurisdiction (FTC-2)											
Rebrands											
Subtract: Closing Untaxed Inventory											
TOTAL ACCOUNTABLE VOLUMES											
SUBTRACT:											
Exports Out-of-Jurisdiction (FTC-3)											
Dispositions within Jurisdiction to Licensed Collectors (FTC-4)											
Gasoline Exempt Sales (FTC-5a)											
Carbon Exempt Sales (FTC-5b)											
Volume Adjustments (Attach details)											
TOTAL TAXABLE GASOLINE VOLUMES											
TOTAL TAXABLE CARBON VOLUMES											
Gasoline Tax Rate - see rate chart	0.14500	0.14500	0.14500	0.14500	0.14500	0.14500	0.14500	0.14500	0.14500	0	
Carbon Tax Rate - see rate chart	0.11510	0.02100	0.05870	0.07760	0.08100	95.39000	67.55000	53.17000	59.92000	0	
TOTAL GASOLINE TAX BEFORE ADJUSTMENTS											
TOTAL CARBON TAX BEFORE ADJUSTMENTS											
Adjustments and/or Tax Credits (Attach Schedules)											
Deduct Shrinkage (Attach Schedules)											
Deduct Commissions or Other Allowances (Attach Schedules)											
NET TAX PAYABLE											
								Other Adjustments or Ins	tallments (Please explain	)	
								AL GASOLINE TAX PAYAB			
								OTAL <u>CARBON</u> TAX PAYAB			
COLLECTOR NAME			NL TAX REMITTER NUMB	ER			K DUE (to the <u>Gaso</u>				
F-MAII ADDRESS					TOT	AL CARBON TA	AX DUE (to the <u>Car</u>	bon Wholesaler T	<u>ax Return</u> - line 6	)	

**Fuel Tax Transaction Report - FTC-1 Imports from Out-of-Jurisdiction** 

Newfoundland and Labrador Gasoline & Ca	Р	eriod Ended:			MN	// DD / YYYY:				
Collector Name				NL TAX REMIT	TTER NUMBER	<u> </u>				
Imports from Out-of-Jurisdiction (FTC-1)	PETROLEUM COKE	COKE OVEN GAS	MARKETABLE NATURAL GAS	NON- MARKETABLE NATURAL GAS	STILL GAS	COKE	HIGH HEAT VALUE COAL	LOW HEAT VALUE COAL	COMBUSTIBLE WASTE	IMPORT TOTALS
Alberta										
British Columbia										
Manitoba										
New Brunswick										
Newfoundland and Labrador										
Northwest Territories										
Nova Scotia										
Nunavut										
Ontario										
Prince Edward Island										
Quebec										
Saskatchewan										
Yukon										
Imports from out of Canada - Specify Jurisdiction										
Total law auto from Out of Jurisdiction (FTC 4)										

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTC-TAX"

Fuel Tax Transaction Report - FTC-2 Acquisitions within Jurisdiction from Licensed Collectors

Newfoundland and Labrador Gasoline & Carbon Product Wholesaler Return					riod Ended:			ММ	/ DD / YYYY:	
Collector Name				NL TAX REMI	TTER NUMBE	R				
Collector Names	PETROLEUM COKE	COKE OVEN GAS	MARKETABLE NATURAL GAS	NON- MARKETABLE NATURAL GAS	STILL GAS	COKE	HIGH HEAT VALUE COAL	LOW HEAT VALUE COAL	COMBUSTIBLE WASTE	ACQUISITION TOTALS
										L
Total Acquisitions within Jurisdiction (FTC-2)										

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTC-TAX"

#### Fuel Tax Transaction Report - FTC-3 Exports Out-of-Jurisdiction

Newfoundland and Labrador Gasoline & Carbon Product Wholesaler Return				Pe	riod Ended:			MM	/ DD / YYYY:	 [	_
Collector Name				NL TAX REMI	TTER NUMBI	ER					
Exports Out-of-Jurisdiction (FTC-3)	PETROLEUM COKE	COKE OVEN GAS	MARKETABLE NATURAL GAS		STILL GAS	COKE	HIGH HEAT VALUE COAL	LOW HEAT VALUE COAL	COMBUSTIBLE WASTE	EXPORT TOTALS	
Alberta											
British Columbia											
Manitoba											
New Brunswick											
Newfoundland and Labrador											
Northwest Territories											
Nova Scotia											
Nunavut											
Ontario											
Prince Edward Island											
Quebec											
Saskatchewan											
Yukon											
Exports from out of Canada - Specify Jurisdiction											
Total Exports Out-of- Jurisdiction (FTC-3)										1	

Fuel Tax Transaction Report - FTC-4 Dispositions within Jurisdiction to Licensed Collectors

Newfoundland and Labrador Gasoline & Carbon Product Wholesaler Return  Collector Name			Pe	riod Ended:			MM	/ DD / YYYY:		
			NL TAX REMITTER NUMBER							
Collector Names	PETROLEUM COKE	COKE OVEN GAS	MARKETABLE NATURAL GAS	NON- MARKETABLE NATURAL GAS	STILL GAS	COKE	HIGH HEAT VALUE COAL	LOW HEAT VALUE COAL	COMBUSTIBLE WASTE	DISPOSITION TOTALS
Total Dispositions within Jurisdiction to Licensed Collectors (FTC-4)										

Fuel Tax Transaction Report - FTC-5a Gasoline Exempt Sales

lewfoundland and Labrador Gasoline &	Carbon Product W	/holesaler Re	turn	Pe	riod Ended:			MM	/ DD / YYYY:	
Collector Name		NL TAX REMITTER NUMBER								
Specify Gasoline Exempt Sales	PETROLEUM COKE	COKE OVEN GAS	MARKETABLE NATURAL GAS	NON- MARKETABLE NATURAL GAS	STILL GAS	COKE	HIGH HEAT VALUE COAL	LOW HEAT VALUE COAL	COMBUSTIBLE WASTE	GASOLINE EXEMPT TOTALS
_										
tal Coopling Functor Calon (FTC 50)										

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTC-TAX"

Fuel Tax Transaction Report - FTC-5b Carbon Exempt Sales

ewfoundland and Labrador Gasoline &	Carbon Product V	Vholesaler Re	eturn	Pe	riod Ended:			MM	/ DD / YYYY:	
Collector Name				NL TAX REMITTER NUMBER 123456						
Specify Carbon Exempt Sales	PETROLEUM COKE	COKE OVEN GAS	MARKETABLE NATURAL GAS	NON- MARKETABLE NATURAL GAS	STILL GAS	COKE	HIGH HEAT VALUE COAL	LOW HEAT VALUE COAL	COMBUSTIBLE WASTE	CARBON EXEMPT TOTALS
Tatal Carban Francist Salan (FTC 5b)										

SHOW TOTALS CARRIED FORWARD TO "FUEL TAX SUMMARY FORM - FTC-TAX"

CARBON TAX RATES as of November 7, 2020					
Product Type	Unit	Tax Rate			
Gasoline	¢/litre	6.63			
Light fuel oil - Diesel	¢/litre	8.05			
Propane/LPG	¢/litre	4.64			
Butane	¢/litre	5.34			
Ethane	¢/litre	3.06			
Gas liquids	¢/litre	4.99			
Heavy fuel oil – Bunker Fuel	¢/litre	9.56			
Kerosene	¢/litre	7.75			
Methanol	¢/litre	3.29			
Naphtha	¢/litre	6.76			
Petroleum coke	¢/litre	11.51			
Pentanes plus	¢/litre	5.34			
Coke oven gas	¢/cubic metre	2.10			
Marketable natural gas	¢/cubic metre	5.87			
Non-marketable natural gas	¢/cubic metre	7.76			
Still gas	¢/cubic metre	8.10			
Coke	\$/tonne	95.39			
High heat value coal	\$/tonne	67.55			
Low heat value coal	\$/tonne	53.17			
Combustible waste	\$/tonne	59.92			

GASOLINE TAX RATES as of November 7, 2020						
Product Type	Unit	Tax Rate				
Gasoline *	¢/litre	14.50				
Light fuel oil - Diesel	¢/litre	16.50				
Propane	¢/litre	7.00				
Marine Diesel	¢/litre	3.50				
Aviation Fuel	¢/litre	2.50				

\* NOTE: For Gasoline Tax purposes "gasoline" includes every liquid or combination of liquids, under whatever name it is known or sold, that is capable of being used for the purpose of generating power in an internal combustion engine whether or not the liquid or combination or a part of it is produced, derived or recovered from petroleum, natural gas, shale or coal.





Department of Finance Office of the Comptroller General Tax Administration Division

# NL Gasoline and Carbon Wholesaler Schedules Instruction Sheet

FTG-TAX & FTD-TAX & FTC-TAX	GENERIC INSTRUCTIONS	OTHER INSTRUCTIONS
Collector Name	Remitter's Legal Name	
For the Period Ended	The last day of the reporting period.	
Line 1 - Opening Untaxed Inventory	Report inventory at the beginning of the reporting period for the accountable products stored at the terminal(s) or other storage locations where <i>tax-free</i> fuel is stored in the reporting jurisdiction.	Opening Inventory must equal the amount reported on Line 6 – Closing Untaxed Inventory of the Summary Form for the previous reporting period.
Line 2- Refined or Manufactured within Jurisdiction	Report fuel produced in the reporting jurisdiction and transferred to untaxed finished goods inventory during the reporting period.	
Line 3 – Imports from Out-of-Jurisdiction	Refer to FTG-1 & FTD-1 & FTC-1 to summarize the total volumes by jurisdiction and product for the reporting period. Please ensure that fuel in the United States is also summarized by jurisdiction (State).	Submit documents to provide support for amounts reported FTG-1, FTD-1 & FTC-1.
	Report fuel that is owned by the reporting entity and is delivered or physically moved from outside the reporting jurisdiction to a destination inside the reporting jurisdiction. This includes fuel delivered by pipeline, truck, rail, ship or vessel.	The totals from <b>FTG–1 &amp; FTD-1 &amp; FTC-1</b> are carried forward to <i>Line 3 – Imports from Out-of-Jurisdiction</i> , for the respective product.
Line 4 – Acquisitions Within Jurisdiction	Refer to FTG-2 & FTD-2 & FTC-2 to summarize the total volumes by reporting tax-free acquisitions of fuel from suppliers within the reporting jurisdiction for the reporting period. Only the physical movement from the supplier of the fuel to the recipient of the fuel or the acquisition through a change of ownership of identifiable inventory is to be reported on this line.	The totals from <b>FTG–2 &amp; FTD-2 &amp; FTC-2</b> are carried forward to <i>Line 4 – Acquisition Within Jurisdiction</i> , for the respective product.
Line 5 — Rebrands	Report fuel reclassified to another (i.e. clear/dyed diesel and reclassified as marked diesel). Fuel reclassified from any fuel product to "slop" should also appear on this line. Slop should be reported in the "Other – Non –Taxable Column". There would be NO opening inventory for slop in the following month as this product would generally cease to be an accountable product as it would end up going back into a refinery process and become accountable again after re-refining.	Bulk fuel plant, cardlock or truck mounted injector system rebrands (clear fuel to marked fuel) should also be reported on this line.  The sum of the reported <i>Line 5</i> amounts must equal ZERO. Losses such as theft, handling or any other physical fuel loss should not be reported on Line 5; these MUST be reported on <i>Line 12 – Volume Adjustments</i> .

	T	
Line 6 –	The period ending balance of untaxed	
Closing	inventory as described under <i>Line 1</i> –	
Untaxed Inventory	Opening Untaxed Inventory from	
	above.	
Line 7 –	Report the <b>sum</b> of the volumes	
Total Accountable	reported on Lines 1 through 5 minus	
Volumes	the volume reported on Line 6.	
Line 8 – Exports Out-of- Jurisdiction	Refer to FTG-3, FTD-3 & FTC-3 to summarize the total volumes by reporting fuel that is physically delivered or moved from within the reporting jurisdiction to a location outside of the reporting jurisdiction. If the reporting entity supplies fuel to the exporter of record for the fuel out of province and the exporter owns the fuel at the time of export and does not hold, consume, or wholesale the fuel in the province to other parties, it is	Include exports from all storage facilities including terminals, refineries and bulk plants by the way of pipeline, truck rail, ship or any other vessel. Intra-company exports and exports made directly to a consumer should be included on this schedule. Summarize the information by the destination jurisdiction including the name of the state where the fuel is exported to the United States.
	considered to be an "Export Out-of-Jurisdiction".  Exporters must provide reporting entities with a record detailing the fuel being exported, generally the K36A Customs and Duty Clearance form in order for the transaction to be reported as an "Export Out-of-Jurisdiction".	Carry forward totals from this schedule to <i>Line 8 - Exports Out-of-Jurisdiction</i> .
Line 9 – Dispositions Within Jurisdiction to Licensed Collectors	Refer to FTG-4, FTD-4 & FTC-4 to report fuel change of ownership to licensed collectors within the reporting jurisdiction. The fuel delivery or supply must originate and terminate within the reporting jurisdiction.	
	Change of ownership to licensed collectors for the purpose of this Line shall include change of ownership to any entity that is licensed or authorized to purchase tax-free fuel and is required to report directly to the reporting jurisdiction. This schedule includes exempt sales made to registered or licensed wholesalers and self-assessors who report directly to the reporting jurisdiction.	Reporters may summarize the information by collector; however, if summary information is provided on this schedule, details of the transaction may be required as backup by the reporting jurisdiction.  Carry forward totals from this schedule to Line 9 - Dispositions Within Jurisdiction to Licensed Collectors.

Line 10 –	Refer to <b>FTG-5a</b> for Gasoline Exempt	
	-	
Exempt Gasoline Sales	Sales. Report eligible gasoline tax-	
	exempt sales to consumers made in	
	the reporting jurisdiction other than	
	those specifically referred to on <i>line 8</i>	
	& line 9. This would typically include	
	all gasoline tax exempt sales made to	
	consumers in the reporting	
	jurisdiction, excluding self-assessors,	
	which are to be reported on Schedule	
	4. Gasoline Exempt sales may be	
	summarized by type on this schedule;	
	however, the reporting jurisdiction	Carry forward totals from this
	may require additional backup reports	schedule to <i>Line 10 - Gasoline</i>
	providing detailed transaction	Exempt Sales, for the respective
	information.	products.
Line 11 –	Refer to <b>FTG-5b</b> for Carbon Exempt	
Exempt Carbon Sales	Sales. Report eligible carbon tax-	
	exempt sales to consumers made in	
	the reporting jurisdiction other than	
	those specifically referred to on <i>line 8</i>	
	& line 9. This would typically include	
	all carbon tax exempt sales made to	
	consumers in the reporting	
	jurisdiction, excluding self-assessors,	
	which are to be reported on Schedule	
	4. Carbon Exempt sales may be	
	summarized by type on this schedule;	
	however, the reporting jurisdiction	
	may require additional backup reports	Carry forward totals from this
	providing detailed transaction	schedule to <i>Line 11 - Carbon Exempt</i>
	information.	Sales, for the respective products.
Line 12 –	Report allowable volume adjustments	, , , , , , , , , , , , , , , , , , , ,
Volume Adjustments	that occurred in the reporting	
,	jurisdiction during the reporting	
	period. This includes fuel losses at	
	terminals located within the reporting	
	jurisdiction. This line can be used for	
	any eligible adjustment in the	
	reporting jurisdiction that can be	Volume adjustments reported here
	measured by volume and does not fit	are to be accompanied with an
	the description of any of the above	explanation.
	lines.	- 1
Line 13 –	Deduct the sum of lines 8, 9, 10 & 12	
Total Taxable Gasoline	from line 7	
Volumes		
Line 14 –	Deduct the sum of lines 8, 9, 11 & 12	
Total Taxable Carbon	from line 7	
Volumes	Tront line /	
Line 15 –	Enter the appropriate tax rate for the	The CURRENT rates as of November 7,
Gasoline Tax Rate	fuel type reported in the column	2020 are listed on the last worksheet in
Jasonne Tax Nate	The type reported in the column	this file. Please note these rates are
		subject to change.
Line 16 –	Enter the appropriate carbon tax rate	The CURRENT rates as of November 7,
	1	2020 are listed on the last worksheet in
Carbon Tax Rate	for the fuel type reported in the column	this file. Please note these rates are
	Column	subject to change.
Line 17	Multiply lips 42 by the 45	3.2.0
Line 17 – Total Gasoline Tax	Multiply line 13 by line 15	
Before Adjustments		

Г		
Line 18 –	Multiply line 14 by line 16	
Total Carbon Tax before		
adjustments		
Line 19 –	This line is similar to line 12. The	
Adjustments and/or Tax	difference is that line 12 is used to	
Credits	report adjustments that can be	
	reported by volume (litres). Some	
	financial adjustments reported here	
	are to be accompanied with an	
	explanation.	
Lines 20 –	This line should be used to claim	
Deduct Shrinkage	allowances available in the reporting	
Deduct Simmage	jurisdiction for handling and	
	temperature losses. Actual volume	
	losses allowable at terminals and other	
	storage facilities must be reported on	
	line 12. Line 20 is to be used only to	
	report the allowances and not actual	
	volumes.	
Line 21 –	Report the amount for allowable	
Deduct Commissions or	commissions or other allowances	
Other Allowances	available in the reporting jurisdiction.	
Other Allowances	available in the reporting jurisdiction.	
Line 22 –	This amount is calculated for both	
Net Tax Payable	Gasoline and Carbon. The Net Tax	
	Payable <b>Gasoline Tax</b> for each page	
	would be the sum of Line 17, 19, 20, &	
	21. The Net Tax Payable Carbon Tax	
	for each page would be the sum of Line	
	18, 19, 20, & 21.	
Line 23 –	This line would be used to record any	Please provide detailed backup.
Other Adjustments or	other adjustments or installments that	
Installments	occurred during the month.	
Line 24 –	The sum of Line 22 and Line 23, if	This amount will be carried forward
Sub-Total Gasoline	applicable.	to Line 26 on Page 3 (FTC)
Tax Payable		J , ,
Line 25 –	The sum of Line 22 and Line 23, if	This amount will be carried forward
Sub-Total Carbon	applicable.	to Line 27 on Page 3 (FTC)
Tax Payable		
Line 26 –	This line is <b>ONLY</b> on the FTC-TAX Page	This is the amount that will be
Total Gasoline Tax Due	3. Line 26 is the sum of line 24 from the	recorded on the <i>Gasoline</i>
. J.a. Casomic Tax Bac	FTG-TAX, FTD-TAX & FTC-TAX	Wholesaler Tax Return at line 6 - Net
	schedules.	Tax Due.
Line 27 –	This line is <b>ONLY</b> on the FTC-TAX Page	This is the amount that will be
Total Carbon Tax Due	3. Line 27 is the sum of line 25 from the	recorded on the <i>Carbon Wholesaler</i>
Total Carbon Tax Due	FTG-TAX, FTD-TAX & FTC-TAX	Tax Return at line 6 - Net Tax Due.
	schedules.	TAX NELATIFICATION OF INEL TOX Due.
	scriedules.	

**Note:** Schedules must be completed to support the amounts reported on various lines of the *NL Fuel Collector Summary Form* where noted. Additional detailed reports may be requested as back up to the summarized information reported on schedules.