

Part C – Type of claimant

Check the appropriate box to indicate the category for which you are claiming a refund.

Type of claimant:

A. Registered Canadian amateur athletic association

B. Registered charity

C. Individual with a permanent mobility impairment

If you selected A or B, enter the account number of the association or the charity:

Grid for entering account number: 15 columns, 2 rows.

If you selected C, are you medically certified as having a permanent mobility impairment to the extent that you cannot safely use public transportation?

Yes No

Note

If you selected C and this is the first time that you are requesting a refund, you must submit a copy of your medical certificate certified by a qualified practitioner or a completed [Form T2201, Disability Tax Credit Certificate](#).

Part D – Calculation of refund

You can use one or both calculation methods for the same period. However, you **cannot** use both methods to claim a refund for the same gasoline purchase. The calculation method based on kilometres can only be used for gasoline used in automobiles and trucks.

Does this claim cover more than one vehicle? Yes No

Refund Type	Refund Code	Quantity	Rate	Amount Claimed
Refund based on litres (L)	4935701	L	\$0.015	
Refund based on kilometres (km)	4935702	km	\$0.0015	+
Total amount claimed ▶				

General Information

Certification

For registered charities and registered Canadian amateur athletic associations, an authorized person must sign this application, certifying that the information provided is correct and complete. An individual with a permanent mobility impairment claiming the refund must sign this application, certifying that the information provided is correct and complete. The Canada Revenue Agency (CRA) will process the application **only** if this section has been completed.

How the program works

The program allows a registered Canadian amateur athletic association (within the meaning of the Income Tax Act), a registered charity (within the meaning of the Income Tax Act) or an individual with a permanent mobility impairment to claim a refund for part of the excise tax paid on gasoline at the rate of \$0.015 per litre or \$0.0015 per kilometre for allowances paid to employees for the operating expenses related to vehicles used for business purposes. To qualify for a refund, the gasoline you buy must be for your use and not for resale.

Note

An individual with a permanent mobility impairment must have been certified by a qualified medical practitioner to be suffering from a permanent impairment of locomotion to such an extent that the use of public transportation by that person would be hazardous.

Only gasoline purchases related to a type of claimant listed in Part C qualify for an excise tax refund. Gasoline purchased for personal use does not qualify for a refund **unless** you are an individual with a permanent mobility impairment. Gasoline purchased in a foreign country does not qualify for an excise tax refund.

Documents to submit when applying

If you have a permanent mobility impairment and this is your first time filing an application, you must submit a copy of your medical certificate certified by a qualified practitioner or a completed Form T2201, Disability Tax Credit Certificate.

Documents to keep

You must keep your supporting documents such as invoices, receipts, vouchers and confirmation-of-use statements, since the CRA may ask you for proof that you purchased the gasoline for which you are claiming a refund. Your documents must contain enough information to allow the CRA to verify your gasoline tax refund claim. The CRA can request that you send your documents at a later date. These documents should **not** be submitted with your application.

Each proof of purchase must include the supplier's name, the purchase date, the quantity, and the price of gasoline purchased. The CRA does not accept estimates for missing records.

You can claim a refund for allowances that you paid to your employees for the operating expenses related to the use of their personal vehicle for business purposes. You must keep copies of expense account statements that show kilometres and proof of payment to the employees.

If you send receipts or vouchers to other government departments or agencies, you must keep copies or other written proof to support the application you file.

You must keep all records and account books in Canada for six years from the end of the year to which they relate. If you are an organization or association, you must keep your books and records at your place of business in Canada.

Most requested services

- **Receiving your CRA mail online:** Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online. For more information, go to canada.ca/cra-business-email-notifications.
- **Represent a Client:** This service lets an authorized representative access tax information for an individual or a business, including your employer. If you want to give a representative online access to your business accounts, go to canada.ca/taxes-representative-authorization.

Where to send this form

Send this completed form to:

**Canada Revenue Agency
Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6E7**

If you need help

If you have any questions about filing this application for a refund, you can call us toll free from anywhere in Canada or the United States at **1-877-432-5472** (bilingual service).