

COMMERCIAL ACTIVITY *(please circle applicable commercial activity and attach supporting documentation)*

<u>Activity Type</u>	<u>Supporting Documentation</u>
A - Farming	- Current Property Assessment
F - Fishing	- Commercial Fishing Licence
L - Logging	- Timber Permit
M - Mining	- Claim Documents or Water Licence
H - Outfitting	- Outfitting Operating Certificate
S - Sawmill	- Business Licence
T - Trapping	- Trapping Licence
W - Tourism	- Wilderness Tourism Licence

1. Name of applicant *(legal name of business organization, proprietor or partners)* _____

2. Registered trade name – if applicable *(Doing Business As)* _____
3. Activity location, size and product _____
4. Operating season *(in months)* from _____ to _____
5. Mailing address of activity location _____

6. Permanent address *(if different from 5)* _____

7. Telephone _____ Fax _____ Email _____
8. Details of off-road equipment used in eligible commercial activity
(Briefly describe the purpose of each piece of off-road equipment; attach another list if more space is required.)

MAKE/MODEL/YEAR	SERIAL NUMBER	FUEL TYPE: Gas or Diesel	ANTICIPATED CONSUMPTION OF FUEL (LITRES) PER SEASON/YEAR
1.			
Purpose:			
2.			
Purpose:			
3.			
Purpose:			
4.			
Purpose:			
5.			
Purpose:			
6.			
Purpose:			
7.			
Purpose:			
8.			
Purpose:			

9. *The Fuel Oil Tax Act* Section 6(3) limits the issuance of tax exempt permits to those eligible commercial activities conducted with the intention of earning income.

- a) Is your business actively engaged in commercial operations (earning revenue)? ____ Yes ____ No
- b) Does your business intend to earn income (profit)? ____ Yes ____ No
- c) What was your business income (profit) in the last fiscal year? _____
(retain financial statements for review by auditors)
- d) What do you forecast your business income (profit) to be during this current fiscal year? _____
(retain business plan for review by auditors)
- e) Should the answer to **c** or **d** (above) be a negative figure, please explain how the business intends to earn income (profit).

- f) Is greater than 50% of revenue derived from non-arm's length (related or affiliated) customer?
____ Yes ____ No If Yes, provide details: _____

10. Any exempt fuel purchased may only be used for eligible off-road operations as described in the *Fuel Oil Tax Act*. Fuel purchase and consumption records must be maintained in sufficient detail so that exempt and taxable fuel can be tracked separately.

- a) Is there a separate storage tank for fuel purchased for exempt use?
____ Yes ____ No If Yes, what size is the tank? _____
- b) Describe how you will track your exempt and taxable fuel volumes.

11. List other commercial activities in which you are involved. _____

12. Fuel suppliers (list all suppliers within Yukon as well as outside of Yukon, if applicable)

NAME	LOCATION

13. Declaration

I, _____, _____ as a duly authorized
Print name Print title

officer of _____
Print company name

hereby certify, that the information contained in this application is correct to the best of my knowledge and belief and hereby make application as required under the *Fuel Oil Tax Act* and undertake to comply with the provisions of this Act and the Regulations thereunder.

Signature Date

Signature Date

For inquiries call Taxation at (867) 667-5345
 Submit this application via:

Mail: Government of Yukon or Email: yk.taxreturns@gov.yk.ca
 Department of Finance, Taxation or Fax: (867) 456-6709
 Box 2703, Whitehorse,
 Yukon, Y1A 2C6

The personal information requested on this form is collected under the authority of and used for the purpose of administering the *Fuel Oil Tax Act*. Questions about the collection or use of this information can be directed to the Yukon Department of Finance, Box 2703, Whitehorse, Yukon, Y1A 2C6, (867) 667-5343.