



Softwood Lumber Products Surge Charge Return

Business name	
Mailing address	City
Province	Postal code

Send this completed application to:

CANADA REVENUE AGENCY
 SURREY TAX CENTRE
 9755 KING GEORGE BOULEVARD
 SURREY BC V3T 5E1

<input type="checkbox"/> Original
<input type="checkbox"/> Amendment

BEFORE YOU COMPLETE THIS RETURN, READ THE INSTRUCTIONS ON PAGE 2.

Send this completed return with your monthly *Softwood Lumber Products Export Charge Return* (Form B275) which is due on the same date as this return.

Under the *Softwood Lumber Products Export Charge Act, 2006* (the Act), this return must be filed by all exporters of softwood lumber (SL) products who exported products to the United States (US) from a region and during a month for which a surge has been declared.

NOTE: A separate return must be filed for each filing account that exported SL products during the month for which a surge has been declared.

1 Account number	2 Period covered (YYYY-MM-DD) From _____ To _____	3 Due date (YYYY-MM-DD)
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4. TOTAL EXPORT PRICE ADJUSTMENT (WHERE APPLICABLE)

4.1 Region of origin	4.2 Revised total export price (Canadian funds)	4.3 Net total export price (Canadian funds)	4.4 Total export price adjustment (4.2 - 4.3)
A			
B			
C			

5. EXPORT CHARGE ADJUSTMENT (WHERE APPLICABLE)

5.1 Total export price adjustment	5.2 Export charge rate	5.3 Export charge adjustment (5.1 x 5.2)
A		
B		
C		

Total export charge adjustment ▶ **6**

7. SURGE CHARGE

7.1 Region of origin	7.2 Revised total export price (Canadian funds)	7.3 Surge charge rate	7.4 Surge charge payable
A			
B			
C			

Total surge charge payable ▶ **8**

Contact person	Telephone number	Ext.
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Amount payable (6 plus 8) **9**

Payment made at a financial institution **10**

Certification

I, _____
 Print name Title

certify that the information on this return is, to the best of my knowledge, correct and complete.

 Signature of authorized person

 Date (YYYY-MM-DD) Telephone number Ext.

Payment attached **11**

Add the amount entered in box 11 to the amount shown payable on the remittance voucher we sent you with your monthly Form B275.

Instructions for completing page 1

<p>The surge mechanism applies only to regions that have elected to impose the export charge under subsection 12(4) of the <i>Act</i>. More information on this mechanism and the option selected by regions is available at: www.softwoodlumber.gc.ca</p>	
Identification	Enter the legal name and mailing address of the business. For sole proprietorships and partnerships, enter the first and last names. For corporations and partnerships, enter the legal name.
1. Account number	Enter the 15-digit registration number provided on your registration confirmation letter.
2. Period covered	Enter the calendar month for which the surge has been declared.
3. Due date	The return and the amount owing are due on the last day of the calendar month that follows the month in which the surge is declared.
4. Export price adjustment (where applicable)	<p>To determine if this section applies to you, see Notice SWLN6 on the Canada Revenue Agency (CRA) Web site at: www.cra.gc.ca/tax/business/topics/swl/notices/menu-e.html.</p> <p>4.1 Region of origin (see item 4.1 on page 2 of the B275 for the definition) – Print the name(s) of the region(s) of origin for which you are filing a return.</p> <p>4.2 Revised total export price (Canadian funds) – To calculate the revised total export price to which the surge charge applies, see Notice SWLN6. If you need help, contact the CRA's Legislative Policy and Regulatory Affairs Branch at 1-866-330-3304.</p> <p>4.3 Net total export price (Canadian funds) – Enter the net total export price calculated for the region for the month of the surge. This amount should be net of all adjustments made to the region's original total export price (amended returns, refunds, or reassessments).</p> <p>4.4 Total export price adjustment – For each region, subtract the net total export price from the revised total export price. If the result is negative, place a minus sign (–) to the left of the amount.</p>
5. Export charge adjustment (where applicable)	<p>If you did not complete section 4, do not complete this section.</p> <p>5.1 Total export price adjustment – Enter the region's amount from column 4.4.</p> <p>5.2 Export charge rate – Enter the region's export charge rate that applies to the month for which the surge has been declared.</p> <p>5.3 Export charge adjustment – For each region, multiply the total export price adjustment by the export charge rate.</p>
6. Total export charge adjustment	Enter the total of all amounts entered in column 5.3 or NIL if no adjustments.
7. Surge charge	<p>7.1 Region of origin – Print the name of the region of origin for which a surge has been declared.</p> <p>7.2 Revised total export price – Enter the region's revised total export price from column 4.2 or the total export price calculated for the region for the month of the surge. This amount should be net of all adjustments made to the region's original total export price (amended returns, refunds, or reassessments).</p> <p>7.3 Surge charge rate – Enter each region's applicable surge charge rate (50% of the region's export charge rate).</p> <p>7.4 Surge charge payable – For each region, enter the amount obtained by multiplying the revised total export price by the surge charge rate.</p>
8. Total surge charge payable	Enter the total of all amounts entered in column 7.4.
9. Amount payable	Enter the total of lines 6 and 8.
10. Payment made at a financial institution	If applicable, provide the amount of the payment you have made or will make at a financial institution. Amounts over \$50,000 must be paid at a financial institution.
11. Payment attached	If you enclose a cheque with your return, please indicate the amount. An amount is considered paid only when received by the CRA or a financial institution.
Contact name and telephone number	Enter the name and telephone number of the individual we may contact for information about the return.
Certification	Print the name, title, and telephone number of the authorized person who is signing this form.
<p>If you have questions about filing or payment requirements, contact us toll free (in Canada and the U.S.) For service in English: 1-800-935-0313 For service in French: 1-800-935-0340 Fax number: 604-585-5772</p>	<p>Send this completed surge charge return with your export charge return (B275) to the Surrey Tax Centre at the address below or by fax.</p>

Mail your completed return and all correspondence to: **Surrey Tax Centre**
9755 King George Boulevard
Surrey BC V3T 5E1