



## 2. Total net charge

**Charge** – For each listed province, enter the total charge amount from each of your schedules.

**Rebate** – For each listed province, enter the total rebate amount from each of your schedules.

**Make sure to attach all applicable schedules to your return.**

If you have nothing to report, enter zero on line 1, Net charge payable.

	Charge	Rebate	Total net charge
Alberta		–	=
Manitoba		–	=
New Brunswick		–	=
Nunavut		–	=
Ontario		–	=
Saskatchewan		–	=
Yukon		–	=

Add all total net charge amounts for each listed province. If the result is a positive amount, enter it on line 1, Net charge payable. If the result is a negative amount, enter it on line 2, Net charge rebate.

↓	↓
<b>Net charge payable</b>	<b>Net charge rebate</b>
1 =	2 =

Will you make the payment within the next 5 business days or by the payment due date?  Yes  No (or not sure)

### Transfer option

Tick this box if you want your rebate to be transferred to another account.

Transfer \$ \_\_\_\_\_ to the business number below on the last day of the reporting period:

Business number	Year	Month	Day
_____	_____	_____	_____

Last day of the reporting period: \_\_\_\_\_

## 3. Certification

As an authorized person, I certify that the information given on this return and any document(s) attached is correct and complete. I understand that the processing of my return may be delayed in the case of missing or wrong information. I also understand that it is a serious offence to make a false statement or omission.

Name (print)		Title		
_____		_____		
Telephone number	Extension	Signature	Year	Month Day
_____	_____	_____	_____	_____

Personal information is collected for purposes of the administration or enforcement of the Greenhouse Gas Pollution Pricing Act, Part 1 ("the Act"). The information collected may be used or disclosed for any purpose related to the administration or enforcement of the Act including audit, compliance and collection activities. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in penalties, interest payable or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 224 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

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## Which schedule to fill out

If you have more than one registration type, use the appropriate schedule for each registration type.

<b>Registration type</b>	<b>Fill out this schedule</b>
Registered distributor	Form B400-1, Fuel Charge Return Schedule – Registered Distributor
Registered importer	Form B400-2, Fuel Charge Return Schedule – Registered Importer
Registered emitter	Form B400-3, Fuel Charge Return Schedule – Registered Emitter
Registered user of fuel	Form B400-4, Fuel Charge Return Schedule – Registered User of Fuel
Registered user of combustible waste	Form B400-5, Fuel Charge Return Schedule – Registered User of Combustible Waste
Registered air carrier	Form B400-6, Fuel Charge Return Schedule – Registered Air Carrier
Registered specified air carrier	Form B400-7, Fuel Charge Return Schedule – Registered Specified Air Carrier
Registered marine carrier	Form B400-8, Fuel Charge Return Schedule – Registered Marine Carrier
Registered specified marine carrier	Form B400-9, Fuel Charge Return Schedule – Registered Specified Marine Carrier
Registered rail carrier	Form B400-10, Fuel Charge Return Schedule – Registered Rail Carrier
Registered specified rail carrier	Form B400-11, Fuel Charge Return Schedule – Registered Specified Rail Carrier
Registered road carrier	Form B400-12, Fuel Charge Return Schedule – Registered Road Carrier

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## What to do once your form is completed

- Print and sign the form.
- Make a copy of the form for your records. Do not attach receipts or other documents to the form – **except the applicable schedule(s)**. Keep all other supporting documents in case the CRA asks to see them later.
- Send us the completed return and schedule(s) by the end of the calendar month that follows the reporting period. You also have to pay any amount owing by this date. You can file the return and schedule(s) electronically using the "File a return" function in My Business Account by going to [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account), or send them to the following address:

**Sudbury Tax Centre  
Fuel Charge Program  
Post Office Box 20000, Station A  
Sudbury ON P3A 5C1**

If you are late submitting either a payment or a completed return, interest and/or a penalty may apply.

To get information on which payment method(s) you can use, go to [canada.ca/payments](https://canada.ca/payments).

For technical or contact information, go to [canada.ca/cra-fuel-charge-information](https://canada.ca/cra-fuel-charge-information).

For general information on the fuel charge program, go to [canada.ca/cra-fuel-charge](https://canada.ca/cra-fuel-charge).

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## Most requested services

- **My Business Account:** Use this service for online access to your accounts for GST/HST, payroll, corporation income tax, excise tax, excise duty, fuel charge, and other levies. If you are not registered for My Business Account, you can register by going to [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account).
- **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](https://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 account(s), go to [canada.ca/taxes-representative-authorization](https://canada.ca/taxes-representative-authorization).
- **Direct deposit:** To enrol for direct deposit or update your banking information, go to [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account).

**CRA online services make it faster and easier to handle your company's tax matters.**