



Fuel Charge Return for Non-registrants

under the Greenhouse Gas Pollution Pricing Act

If you are not registered and are not required to be for the purpose of the fuel charge, use this return to report any charge that becomes payable under the Greenhouse Gas Pollution Pricing Act. You also have to fill out Form B401-1, Fuel Charge Return Schedule for Non-registrants.

Do not use this area.

1. Business information

Legal name: _____

Business number: _____

Type of business (tick one box only):
 Farmer
 Fisher
 Greenhouse Operator
 Other, specify: _____

Type of return

Select one of the following:
 Original return
 Amended return

Reporting period

Enter the period covered: From

--	--	--	--	--	--	--	--

 Year Month Day to

--	--	--	--	--	--	--	--

 Year Month Day

Physical business location

Unit No. – Street No. Street name, RR: _____

City: _____

Province/Territory/State: _____

Postal or ZIP code: _____

Country: _____

Telephone number: _____ Extension: _____

1. Business information (continued)**Mailing address** Same as physical business location

Unit No. – Street No. Street name, PO Box, RR: _____

City: _____

Province/Territory/State: _____

Postal or ZIP code: _____

Country: _____

Records

Enter the complete address where the records are kept in Canada:

Unit No. – Street No. Street name, RR: _____

City: _____

Province/Territory: _____

Postal code: _____

Telephone number: _____

Extension: _____

If you keep records outside Canada, fill out Form L400-3, Non-Resident – Records Kept Outside Canada. For more information, go to canada.ca/fuel-charge-non-resident.

Email notification

Enter your email address if you are registered with My Business Account and you want to receive your Canada Revenue Agency (CRA) mail online: _____

By giving us your email address, you are signing up to receive CRA mail online, through My Business Account. We will stop sending most CRA mail to you. Instead, we will send you an email notification to tell you when you have a new letter, notice, or statement in My Business Account.

For more information on notifications, go to canada.ca/cra-business-email-notifications. To register for My Business Account, go to canada.ca/my-cra-business-account.

2. Total charge

Enter the total charge amount for each listed province. **Make sure to attach the B401-1 schedule(s) to your return.**

	Total charge
Alberta	
Manitoba	+
New Brunswick	+
Nunavut	+
Ontario	+
Saskatchewan	+
Yukon	+

↓

Net charge payable
1 =

Add the total charge amounts for each listed province.

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

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	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border-bottom: 1px solid black; text-align: center;">Year</td> <td style="width: 25%; border-bottom: 1px solid black; text-align: center;">Month</td> <td style="width: 25%; border-bottom: 1px solid black; text-align: center;">Day</td> </tr> </table>	Year	Month	Day
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.

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**, 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.

For technical or contact information, go to canada.ca/cra-fuel-charge-information.

For general information on the fuel charge program, go to canada.ca/cra-fuel-charge.

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.
- **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 account(s), go to canada.ca/taxes-representative-authorization.
- **Business Registration Online:** To set up a business number, go to canada.ca/en/services/taxes/business-number.

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