

Application for Compensation for Losses Due To Evaporation

Fuel Tax Act

This form is intended for wholesale or retail dealers who wish to be compensated for gasoline lost due to evaporation. The dealer must hold a registration certificate or a collection officer's permit and not have entered into an agreement with the Minister of Revenue of Québec.

Such a dealer is entitled to compensation calculated on the gasoline purchased for resale and stored before resale, except for gasoline used by the dealer or by other persons at the dealer's expense.

To be entitled to compensation, a dealer must:

- have sustained losses due to evaporation;
- have paid the tax to the fuel supplier at the time of purchase and recovered it at the time of resale;
- not have applied for a refund of the tax paid under section 10 of the *Fuel Tax Act*;
- submit to the Minister the duly completed application form showing, for the period covered, the total number of litres purchased and the total number of litres used by the dealer or by other persons at the dealer's expense;
- apply for compensation within **15 months** after the start of the period covered by the application.

Do not enclose original fuel purchase invoices with this form because they will not be returned. However, we may ask for photocopies of the invoices, which must show:

- the supplier's name;
- the purchaser's name;
- the purchase date;
- the type of product purchased;
- the number of litres purchased;
- the amount of tax;
- proof of payment of the fuel tax on the gasoline.

The invoices must not have been corrected or submitted with a previous application. We will refuse any invoice dated more than **15 months** before the date of the application.

Application for compensation

The period covered by the application for compensation must not exceed **12 months**. The period covered starts on the day of the first fuel purchase covered by the application.

Note that a dealer cannot include the same litre of gas in separate applications for wholesale and retail sales.

Applications may be verified.

Sending the form

Send your application for compensation using our online services at revenuquebec.ca or mail it to one of the following addresses:

- 3800, rue de Marly, C.P. 25333, succursale Terminus, Québec (Québec) G1A 0B6
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

You cannot use this form to change your address. To change an address, use our online services or mail us a duly completed copy of form LM-1.AD-V, *Notice of Change of Address*. **We recommend that you change your address before you file this form**, so that we can process it as soon as possible.

For more information, go to revenuquebec.ca.

Does this application modify a previous application? Yes No

1 Information about the dealer

Last name and first name of the individual or name of entity		Identification number	File
Business name (if different from the name above)			DC
Social insurance number (individual)		Québec enterprise number (NEQ)	
Apartment	Street number	Street name, PO box	
City, town or municipality		Province	Postal code
Type of dealer: <input type="checkbox"/> Wholesale <input type="checkbox"/> Retail			

2 Information about fuel storage

Type of product	Number of storage tanks	Total tank capacity (in litres)	Number of flow pipes	Name of owner of pumps or storage tanks

3 Period covered by the application

Period covered by the application: from

Y	Y	Y	Y	M	M	D	D

 to

Y	Y	Y	Y	M	M	D	D

4 Compensation claimed

Total number of litres of gasoline purchased (complete Part 6)		1	
Number of litres of gasoline used for personal purposes	2		
Number of litres of gasoline not stored	+	3	
Number of litres of gasoline used for miscellaneous purposes. Specify:	+	4	
Add lines 2 through 4.	Number of litres of gasoline deducted =	5	
Subtract line 5 from line 1.	Total number of litres of gasoline allowable for compensation purposes =	6	
		÷	100,000
Divide the amount on line 6 by 100,000.		=	7
Amount used to calculate compensation		×	8
	Compensation claimed =	9	\$33
Multiply line 7 by line 8.			

5 Certification

I hereby certify that the information provided on this form and in all enclosed documents is accurate and complete.

Signature	Date	Position	Area code	Telephone
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