

Date released / updated:

January 2018

Locomotive Carbon Levy Remitter Return Instruction Guide

NOTE: This Instruction Guide is intended to provide assistance when completing the Locomotive Carbon Levy Remitter return. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this Instruction Guide and governing legislation, the legislation takes precedence.

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Who Must Complete This Return

A person who is registered as a locomotive fuel user must complete the Locomotive Carbon Levy Remitter Return on a monthly basis.

This return is available in [Tax and Revenue Client Self-service \(TRACS\)](#). TRACS is a secure online system for TRA corporate and commodity taxpayers, claimants and filers to conveniently conduct business with TRA.

Further information on TRACS can be found on TRA's website at:

<http://tra.alberta.ca/tracs>.

Further information on the Carbon Levy – Locomotive Fuel can be found in:

[CL-RWY-1 – Locomotive Diesel Used in a Railway Locomotive](#)

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TAX AND REVENUE ADMINISTRATION (Website: <http://tra.alberta.ca>)
9811 - 109 STREET, EDMONTON AB T5K 2L5

General:

- Email: TRA.CarbonLevy@gov.ab.ca
- Phone: 780-644-4300; Fax: 780-644-4144

Note: for toll-free service in Alberta, call 310-0000, then enter the number.

Completing the Return

The following steps and screen shots will assist you with completing the Locomotive Carbon Levy Remitter Return:

Step 1 of 5: Select Period End (Image 1)

1. Select the period end from the drop-down box.
2. Once completed, select 'Next.'

Carbon Levy - Remitter (CLR) - File a Return

Account Number:
Legal Name:

*Please note, your Account Number and Legal Name will populate when you log into your account.

Period Selection

Period Selection

Period End: Select

Next

Image 1: This is how the screen will appear for step 1 of the remitter return.

Step 2 of 5: Registered Fuels (Image 2)

1. The list of fuel types you are registered for is displayed. The available fuel types are those active as of the period end selected.
2. To continue, select 'Next.'

Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Registered Fuels

Fuel Types

You are registered for the following fuel types for the period ending January 31, 2018. If a fuel type does not appear in the list below, do not proceed and contact Tax and Revenue Administration at 780-644-4300. If calling long distance within Alberta, call 310-0000 then enter 780-644-4300.

Locomotive

- Diesel - clear
- Locomotive diesel

Previous Next



Image 2: This is how the screen will appear for step 2 of the remitter return.

Step 3 of 5: Fuel Reporting, Adjustments and Credits (Image 3)

1. Select the box in **line 050** if there are no fuel volumes to report for this period.
2. On **line 270** report volumes of locomotive fuels that were used for the operation of a railway locomotive in Alberta.
3. On **line 272** report volumes of diesel fuel acquired including the carbon levy that were rebranded to locomotive fuel and used in the operation of a railway locomotive in Alberta.
4. **Line 500** will populate the total of lines 270 and 272 on the review page. The system converts the volume in line 272 to a negative number to accommodate the calculation of the rebrand.
5. **Line 510** indicates the specific carbon levy rate per fuel type.
6. On **line 550**, line 500 is multiplied by line 510 and will be visible on the review page.
7. On **line 615** enter the carbon levy paid when acquiring product that has been included in Volumes Used in Alberta Subject to Carbon Levy on line 270. Enter amount as a negative number.

8. On **line 698** enter any monetary adjustments for the period.
9. On **line 699** enter a text description for the adjustment being claimed on line 698.
10. **Line 720** is the sum of lines 615 and 698 which will appear on the review page.
11. **Line 750** is the sum of line 550 and line 720 in the Locomotive diesel column; and is equal to line 550 in the Diesel-clear column. This total will populate on the review page.
12. Select 'Review' on the bottom left side of the page.

Carbon Levy - Remitter (CLR) - File a Return

Account Number:

Legal Name:

Operating Name: LOCOMOTIVE

Period End Date:

Locomotive

	Diesel - clear (in Litres)	Locomotive diesel (in Litres)
<input type="checkbox"/> 050 No Fuel volumes or adjustments to report for this period	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/> 270 Volumes Used in Alberta Subject to Carbon Levy		<input type="text"/>
<input type="text"/> 272 Rebrand Volumes	<input type="text"/>	
<input type="text"/> 500 Total Volumes Subject to Carbon Levy i		
<input type="text"/> 510 Carbon Levy Rate	\$0.0535	\$0.0594
<input type="text"/> 550 Subtotal Carbon Levy Payable i		
Adjustments (Dollar Amount) (negative amounts reduce Carbon Levy Payable)		
<input type="text"/> 615 Carbon Levy Paid on Volumes included in line 270		<input type="text"/>
<input type="text"/> 698 Other (please specify below)		<input type="text"/>
<input type="text"/> 699 Description of Other		<input type="text"/>
<input type="text"/> 720 Total Adjustments i		
<input type="text"/> 750 Net Carbon Levy Payable i		
<input type="text"/> 840 Net Carbon Levy Payable - Locomotive Fuels		

Image 3: This is how the screen will appear for step 3 of the remitter return.

Step 4 of 5: Review (Image 4)

1. Verify that all of the information entered is accurate.
2. **Line 750** indicates the carbon levy payable for each Locomotive fuel type.
3. The net amount of carbon levy payable is shown on **Line 840**.
4. After the information has been verified, select 'Submit.'

Carbon Levy - Remitter (CLR) - Review Return

Account Number:

Legal Name:

Operating Name: LOCOMOTIVE

Period End Date:

Please review your return for any possible errors and submit when complete.

Locomotive

	Diesel - clear (in Litres)	Locomotive diesel (in Litres)
<input type="checkbox"/> [050] No Fuel volumes or adjustments to report for this period	<input type="checkbox"/>	<input type="checkbox"/>
[270] Volumes Used in Alberta Subject to Carbon Levy		
[272] Rebrand Volumes		
[500] Total Volumes Subject to Carbon Levy i		
[510] Carbon Levy Rate		
[550] Subtotal Carbon Levy Payable i		
Adjustments (Dollar Amount) (negative amounts reduce Carbon Levy Payable)		
[615] Carbon Levy Paid on Volumes included in line 270		
[698] Other (please specify below)		
[699] Description of Other		
[720] Total Adjustments i		
[750] Net Carbon Levy Payable i		
[840] Net Carbon Levy Payable - Locomotive Fuels		

By submitting this return, the filer certifies that the information contained in this return is, to the best of the filer's knowledge, correct and complete.

Previous

Submit

Image 4: This is how the screen will appear for step 4 of the remitter return.

Step 5 of 5: Confirmation (Image 5)

1. Your Remitter Return has now been successfully submitted.
2. Print a copy of the summary sheet for your records. A submission details PDF will be available in the View Assessment Status section if you are unable to print a copy of the summary sheet.
3. The return must be submitted to TRA by the 28th day of the month following the period end.

Carbon Levy - Remitter (CLR) - Return Confirmation

Account Number:

Legal Name:

Confirmation Number: |

It is important to print a copy of this page for your records.

Printer Friendly

Payment Amount

Legal Name:	
Alberta Business Identification Number (BIN):	
Remittance Code: 31 Carbon Levy - Remitter (CLR)	
Period End:	
<input type="checkbox"/> 840 Net Carbon Levy Payable - Locomotive Fuels	
<input type="checkbox"/> 900 Total Carbon Levy Payable or (Refundable)	

Please note that payment is due by |

Please review your account balance and financial transactions prior to remitting payment. The revised Total Carbon Levy Payable does not reflect other adjustments (e.g. Interest and Penalties). See "Help" for additional information.

Payment by Electronic Payment (Government Tax Payment and Filing Service)

If you currently have online business banking through your financial institution, you may have access to this service. Please click [here](#) for a list of financial institutions offering electronic payment.

Please use the following information when paying using the Government Tax Payment and Filing Service:

Alberta Business Identification Number (BIN):

Period End:

Payment by Cheque

If paying by cheque, please print the Payment Slip and include it with a cheque made payable to the GOVERNMENT OF ALBERTA. All payments must be in CANADIAN FUNDS.

Please write the following information on the cheque:

Alberta Business Identification Number (BIN):

Period End:

Payment may be mailed or delivered to:

Tax and Revenue Administration
Alberta Treasury Board and Finance
9811 - 109 Street
Edmonton, AB T5K 2L5

Print Payment Slip

Image 5: This is how the screen will appear for step 5 of the remitter return.

Payment

There are several options for remitting the carbon levy payment to TRA including:

- pay online using electronic payment through your financial institution (Government Tax Payment and Filing Service); or
- pay by mail, courier or in person for cheques and money orders (payable to the Government of Alberta).

For more information on making a payment to TRA, please see:

<http://tra.alberta.ca/making-payments>.

TRA must receive the payment by the 28th day of the month following the period end.

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Amending a Return

You can amend a return for a period that was previously submitted.

1. Choose the period end you would like to amend and select 'Next.'
2. You will receive a period warning message on the screen. Select 'Next' to continue with the amendment.
3. The assessed values from the previously submitted return will be available for editing. Click the field that you are amending and enter the new value. Repeat this step for all fields requiring an amendment.
4. When all amendments are complete, click 'Review.'
5. Verify that all of the information entered is accurate.
6. Select 'Submit.'

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Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: TRA.CarbonLevy@gov.ab.ca
Visit our website:	http://tra.alberta.ca
Subscribe to receive email updates:	http://tra.alberta.ca/subscribe.html
TRA Client Self-Service (TRACS):	http://tra.alberta.ca/tracs