

Register of Retail Sales Made to Indians

Program for Administering the Fuel Tax Exemption for Indians

Name of retail dealer

.....

Identification number

.....

File

C : A

Sales made on

.....
Month Day

Before filling out the register, see the instructions for retail dealers and purchasers on the back of this document.

Period

.....
Year Month

Use blue or black ink.

Attestation d'inscription number issued by Revenu Québec	Certificate of Indian Status number issued by INAC	Number of litres sold		Price paid per litre	Purchaser's signature
		Gasoline	Fuel oil (diesel)		

Enter amounts from boxes A and B on the previous page, if applicable. ▶

.....

1	.....	.....	.....	.....	.....
2	.....	.....	.....	.....	.....
3	.....	.....	.....	.....	.....
4	.....	.....	.....	.....	.....
5	.....	.....	.....	.....	.....
6	.....	.....	.....	.....	.....
7	.....	.....	.....	.....	.....
8	.....	.....	.....	.....	.....
9	.....	.....	.....	.....	.....
10	.....	.....	.....	.....	.....
11	.....	.....	.....	.....	.....
12	.....	.....	.....	.....	.....
13	.....	.....	.....	.....	.....
14	.....	.....	.....	.....	.....
15	.....	.....	.....	.....	.....
16	.....	.....	.....	.....	.....

COURTESY TRANSLATION
Do not write on this form. Only the French version of the form can be submitted. The English version is provided solely to help your English-speaking customers understand the document.

Subtotal

.....

A

B

.....

Instructions for Retail Dealers

Before completing the register

Make sure you have enough copies for the period. You can order additional copies online at www.revenuquebec.ca or from our client services. The register can also be printed from our website or photocopied.

When selling fuel to an Indian

1. Make sure that the purchaser is eligible for the Program for Administering the Fuel Tax Exemption for Indians by
 - asking the purchaser to present his or her Attestation d'inscription (registration card) issued by Revenu Québec and Certificate of Indian Status issued by Indian and Northern Affairs Canada (INAC)*;
 - checking whether the photo on the Certificate of Indian Status is a photo of the purchaser;
 - checking whether the name on the purchaser's registration card is the same as the name on the Certificate of Indian Status; and
 - make sure that the number on the purchaser's registration card is not on Revenu Québec's list of invalid registration card numbers, which is provided each month. This number has 9 digits and is located in the upper right corner of the card under "ATTESTATION D'INSCRIPTION."
2. On the register, enter all the information on each fuel sale made to an Indian, a band council, tribal council or band-empowered entity for the period. Enter the number of litres to two decimal places. The price of fuel paid per litre must be expressed in dollars and cents.
3. Have the purchaser sign the register for each purchase.
4. Use a separate register page for each day of the month and enter the date on each page.
5. Number all pages in the register. Carry the subtotals from page 1 to the first line of page 2, the subtotals from page 2 to the first line of page 3 and so forth to the last page.

When preparing the monthly return

1. Carry the subtotals from boxes A and B on the last page of the register to form CAZ-1020-V, *Monthly Return for Retail Dealers Situated on Indian Reserves*.
2. Keep a copy of all the completed pages of the register for your records, as the submitted pages will not be returned to you.
3. Complete form CAZ-1020-V and return it to us, by the prescribed deadline, **with all** the completed pages of the register.

Information for the purchaser

As an Indian, to benefit from the Program for Administering the Fuel Tax Exemption for Indians, you must

- have a valid Attestation d'inscription issued by Revenu Québec and a Certificate of Indian Status issued by Indian and Northern Affairs Canada (INAC)*;
- present both of these documents to the retail dealer so that he or she can confirm that you are eligible for the program and complete the present register;
- verify that the information entered in the register by the retail dealer is correct; and
- sign the register.

* Band councils, tribal councils and band-empowered entities are not issued a Certificate of Indian Status; therefore, they are only required to present an Attestation d'inscription (issued by Revenu Québec) to retail dealers when purchasing fuel.