



# **Guide for Completing the Generic Fuel Collector for Gasoline, Diesel and Related Products**

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The information in this guide will help you complete the Generic Collector Summary Form (Return) and Schedules for filing in Ontario. It also provides information about filing requirements including the time for filing a monthly Return, penalties for filing a late Return, the required supporting schedules and payment information. The information in this guide does not replace the law found in the Gasoline Tax Act or the Fuel Tax Act and related regulations.

## **General Information**

### **File, pay and view your Generic Fuel Collector Summary Form online**

[ONT-TAXS online](#) is the Ministry of Finance's secure, convenient and free online tax service. It saves time, reduces paper and is available 24 hours a day, seven days a week. Getting started is fast and easy! Visit [ontario.ca/finance](http://ontario.ca/finance) or call us at 1 866 ONT-TAXS (1 866 668-8297).

## **Filing and Payment Dates**

If you are a designated collector under the Gasoline Tax Act (GTA) and/or the Fuel Tax Act (FTA) you are required to complete monthly Returns with supporting schedules. You may use the Generic Collector Summary to report your activities in Ontario.

FTG Schedules relate to products that fall under the GTA.

FTD Schedules relate to products that fall under the FTA.

The following supporting schedules are also required to be filed with the monthly Return:

- FTG1 and FTD1 – Imports from Out-of-Jurisdiction
- FTG2 and FTD2 – Acquisitions within Jurisdiction from Licensed Collectors
- FTG3 and FTD3 – Exports Out-of-Jurisdiction
- FTG4 and FTD4 – Dispositions within Jurisdiction to Licensed Collectors

- FTG5 and FTD5 – Exempt Sales
- FTD6 – Biodiesel – Blending and Sales Detail
- FTG7 – Total Untaxed Gasoline Ownership from Licensed Collectors
- FTD7 – Total Untaxed Fuel Ownership from Licensed Collectors

The Return and supporting schedules must be filed with payment of tax as detailed below.

## Gasoline Tax Act

- Large collectors of gasoline tax, who remitted tax of more than \$36 million in the previous calendar year, must remit tax in accordance with the legislative requirements for accelerated remittances. For a given month, large gasoline tax collectors are required to remit two tax instalments.
- For all other collectors, on or before the 21st day of the month following the reporting period.

## Fuel Tax Act

On or before the 25th day of the month following the reporting period. Should the return due date for either of these returns fall on a day when the Ministry of Finance (ministry) is not open during its regular hours of business then the due date is extended to include the next day when the ministry is open during its regular hours of business.

## Ontario Specific Requirements

**Account Number:** The Federal Business Number is to be used as your account number and is to be indicated on the Return.

**Aviation Fuel:** For Ontario, although all aviation fuel is taxable under the GTA, only aviation gasoline is reported on the Generic Collector Summary Form - Gasoline and Related Products. Jet fuel is to be reported on the Generic Collector Summary Form - Diesel and Related Products.

**Biodiesel:** For Ontario, biodiesel is a non-taxable product under the FTA. All biodiesel must be reported under the heading **Other – Non-Taxable** of the Return.

**Denatured Fuel Ethanol:** For Ontario, denatured fuel ethanol is taxable under the GTA. All denatured fuel ethanol must be reported under the heading **Other - Taxable** of the Return.

**Authorized Representative:** If the Return is completed by an authorized representative acting on your behalf, an [Authorizing or Cancelling a Representative form \[PDF - 407 KB\]](#) must be completed and forwarded to the Ministry of Finance.

## Records Retention

You are required to keep at your principal place of business in Ontario records and books of account, as well as any other documents to verify the information in the records and books, that will enable the accurate determination of the tax collectable and payable under the GTA and FTA, for a period of seven years following the end of your fiscal year. For further information regarding records retention, please refer to the Tax Information Bulletin [Retention/Destruction of Books and Records](#). Copies are available at [ontario.ca/finance](http://ontario.ca/finance) (enter webpage number 2217 into the 'Find page' field at the bottom of the website).

For further information regarding audits, please refer to the Tax Information Bulletin [What to Expect During an Ontario Ministry of Finance Audit](#). Copies are available at [ontario.ca/finance](http://ontario.ca/finance) (enter webpage number 1317 into the 'Find page' field at the bottom of the website).

Copies of **both bulletins** are also available by calling the ministry at 1 866 ONT-TAXS (1 866 668-8297).

## Penalty

The penalty for failure to file or for late filing of a Return and/or short / non-payment of taxes is 10% of the tax collectable or 5% of the tax payable, as the case may be.

## Identification Number

Provide your federal business number as your Identification Number on the Return.

## Reference Number

This is a unique number assigned by the ministry to each return and accompanying schedule(s) it issues to a taxpayer. For effective service when communicating with the ministry, please use this unique reference number to identify a particular return/schedule(s), in addition to quoting your business number.

## Change of Information

Please notify the ministry of any changes to your name or address. The ministry address and telephone number are included at the end of this guide. When contacting the ministry be sure to use your Identification Number / Federal Business Number.

## Certification

If you are not filing your return through ONT-TAXS online then the Return must be signed and dated by an authorized signing officer. The information contained in the return must, to the knowledge of the authorized signing officer, be true, correct and complete.

If this Return is signed by a third party (such as your accountant or solicitor) the ministry needs your authorization. A properly completed [Authorizing or Cancelling a Representative](#)

[form \[PDF - 407 KB\]](#) must be returned to the ministry. Forms are available on the Ministry of Finance internet [ontario.ca/finance](http://ontario.ca/finance) (enter webpage number 113 into the 'Find page' field at the bottom of the website) or forms.

The name and title of the person signing the Return must also be printed in the space provided.

## **Freedom of Information**

Personal information contained on the Generic Collector Summary Form is collected under the authority of the Fuel Tax Act, R.S.O. 1990, c.F.35, and the Gasoline Tax Act, R.S.O. 1990, c.G.5, and will be used for the purposes of the Fuel Tax Act and Gasoline Tax Act. Questions about this information collection should be directed to:

**Senior Manager, Account Management**  
**Client Services Branch**  
**Ministry of Finance**  
**33 King Street West, PO Box 625,**  
**Oshawa ON L1H 8H9**

## **Delivery of Returns and Payments**

Returns and payments may be filed using ONT-TAXS online at [ontario.ca/finance](http://ontario.ca/finance) or by mail to:

**Ministry of Finance**  
**33 King St. W, PO Box 620,**  
**Oshawa, ON L1H 8E9**

Returns and payments are also accepted at ServiceOntario Centre locations on behalf of the ministry. For ServiceOntario Centre locations, hours of operation and telephone numbers, visit [ontario.ca](http://ontario.ca) (enter webpage number 4020859 into the 'Find page' field at the bottom of the website) or call toll-free 1 888 745-8888 (TTY toll-free 1 800 268-7095).

Print your Identification Number on the back of your cheque or money order. Your cheque/money order should be made payable to the **Minister of Finance**.

Payments cannot be made at financial institutions.

## **Enquiries**

### **Address**

Ministry of Finance  
Client Services Branch  
33 King Street West  
PO Box 625  
Oshawa ON L1H 8H9

**Website**

[ontario.ca/finance](http://ontario.ca/finance)

**Toll free**

1 866 ONT-TAXS (1 866 668-8297)

**Teletypewriter (TTY)**

1 800 263-7776

## **Generic Collector Summary Form - Gasoline and Related Products (FTG) and Diesel and Related Products (FTD)**

### **Report in litres for Lines 1 through 12**

For the purpose of this Guide section, the term fuel means fuel as defined in the FTA and gasoline, aviation fuel and propane as defined in the GTA.

#### **Line 1 – Opening Untaxed Inventory**

Report company owned inventory at the beginning of the reporting period for accountable products stored at terminals or other storage locations where untaxed fuel is stored in Ontario. The opening inventory must equal the amount reported on Line 6 - Closing Untaxed Inventory of the Return for the previous reporting period.

#### **Line 2 – Refined or Manufactured within Jurisdiction**

Report fuel that you manufactured or refined in Ontario and transferred to untaxed finished goods inventory during the reporting period.

Include on this line product that you manufactured at a refinery within Ontario under contract for a third party.

Negative volumes are not to be recorded on this line of the Generic Collector Summary Form. Any negative volume adjustments are to be recorded on Line 11 – Volume Adjustments.

#### **Line 3 – Imports from Out- of-Jurisdiction**

Refer to Schedule 1 below for information on reporting Imports from Out-of-Jurisdiction. Negative volumes are not to be recorded on this line of the Generic Collector Summary Form. Any negative volume adjustments are to be recorded on Line 11 – Volume Adjustments.

#### **Line 4 – Acquisitions within Jurisdiction**

Refer to Schedule 2 below for information on reporting Acquisitions within Jurisdiction from Licensed Collectors.

Negative volumes are not to be recorded on this line of the Generic Collector Summary Form. Any negative volume adjustments are to be recorded on Line 11 – Volume

## **Line 5 – Rebrands**

Report fuel reclassified from one column category to another (e.g. clear diesel dyed and reclassified as dyed diesel).

In most cases, fuel reclassified from any fuel product to slop should also appear on this line. Slop should be reported in the Other column. This product would generally cease to be an accountable product as it would end up going back into a refinery process and become accountable again after re-refining.

In some cases, slop may be blended with other products and the rebranding would appear in the column of that product.

Include items that are received on Line 4 – Acquisitions within Jurisdictions, as an acquisition, that are rebranded.

Bulk fuel plant or cardlock system rebrands (clear fuel to marked fuel) should also be reported on this line.

All biodiesel must be reported under the heading Other – Non-Taxable on the Generic Collector Summary Form – Diesel and Related Products. Blending of biodiesel and diesel to produce blended diesel is reported on Line 5 - Rebrands.

All denatured fuel ethanol must be reported under the heading Other - Taxable on the Generic Collector Summary Form - Gasoline and Related Products. Blending of denatured fuel ethanol and gasoline to produce ethanol blended gasoline is reported on Line 5 – Rebrands.

The sum of the reported Line 5 amounts must equal zero. Losses such as theft, handling or any other physical fuel loss should **not** be reported on Line 5; these must be reported on Line 11 - Volume adjustments.

## **Line 6 – Closing Untaxed Inventory**

Refer to Schedule 7 below for information on reporting Closing Untaxed Inventory. Negative volumes are not to be recorded on this line of the Generic Collector Summary Form.

## **Line 7 – Total Accountable Volumes**

Report the sum of the volumes reported on Lines 1 through 5 minus the volume reported on Line 6 – Closing Untaxed Inventory.

## **Line 8 – Exports Out-of- Jurisdiction**

Refer to Schedule 3 below for information on reporting Exports Out-of-Jurisdiction. Negative volumes are not to be recorded on this line of the Generic Collector Summary Form. Any negative volume adjustments are to be recorded on Line 11 – Volume Adjustments.

**Line 9 – Dispositions within Jurisdiction to Licensed Collectors**

Refer to Schedule 4 below for information on reporting Dispositions within Jurisdiction to Licensed Collectors. Negative volumes are not to be recorded on this line of the Generic Collector Summary Form. Any negative volume adjustments are to be recorded on Line 11 – Volume Adjustments.

**Line 10 – Exempt Sales**

Refer to Schedule 5 below for information on reporting Exempt Sales. Negative volumes are not to be recorded on this line of the Generic Collector Summary Form. Any negative volume adjustments are to be recorded on Line 11 – Volume Adjustments.

**Line 11 – Volume Adjustments**

Report allowable volume adjustments that occurred in the reporting jurisdiction during the reporting period. This line can be used for any eligible adjustment in the reporting jurisdiction that can be measured by volume and does not fit the description of any of the above lines.

Volume adjustments include:

- Documented fuel losses at terminals located within the reporting jurisdiction;
- Acquisitions of reportable tax-paid product acquired from non-collectors within Ontario. A supplementary listing should be provided detailing purchases of tax-paid product. Information provided should be the suppliers' name, federal business number, product, quantity and amount of tax paid. This schedule will also be sufficient documentation as required for Line 14 – Adjustments and/or Tax Credits.
- Biodiesel volume which has been included in accountable volumes. (Refer to FTD-6 Biodiesel – Blending and Sales Detail.)

Volume adjustments reported here must be accompanied with a schedule detailing each adjustment.

**Line 12 – Total Taxable Volumes**

Deduct the sum of Lines 8 through 11 from Line 7 – Total Accountable Volumes.

**Report in dollars for Lines 13 through 18****Line 13 – Total Tax Before Adjustments**

Multiply Line 12 – Total Taxable Volumes by the appropriate tax rate.

**Line 14 – Adjustments and/or Tax Credits**

This line is similar to Line 11 – Volume Adjustments with the difference being that Line 11 is used to report adjustments by volume (litres). Line 14 reports monetary adjustments.

Some adjustments can only be shown and deducted as a monetary adjustment because of

their nature. (i.e. bad debt allowances, approved losses due to spillage, theft or contamination).

For bad debts, an application for refund must be submitted with the monthly Return with the claim amount to be shown on Line 14. An [Application for Refund – Bad Debt \(BDT\) \[PDF - 630 KB\]](#) form is to be completed and submitted with the monthly Return for refunds relating to bad debts and product lost/contaminated. There is no requirement to attach the supporting information and documentation to the refund application. However, this documentation must be retained for subsequent verification by the ministry.

For theft, spills or product contamination supporting documentation might include police, fire department or insurance company reports. This supporting documentation need not be submitted with the Return but held at your place of business for audit review.

Refer to [Tax Bulletin FT/GT 2-99 Tax Refunds – Bad Debts, and Lost, Destroyed, Stolen or Contaminated Product](#).

Line 14 is to be used by a Registered Dyer to make payment for the cost of dye used to colour fuel destined for export to the United States. The supply of dye has been ruled by Canada Revenue Agency as a taxable supply and therefore, is subject to GST/HST. The per litre rate to be applied to the dye and which is adjusted on a quarterly basis can be found in the [tax bulletin FT 2-99 Colouring of Fuel](#). The rate provided is an HST-included price. The registered dyer, as a registrant for GST/HST, can calculate its input tax credit based on the formula:

$$\text{Total HST-included price} \times (\text{HST rate} / (\text{HST rate} + 100)).$$

Payment adjustments for dye must be accompanied with the following schedule supplied by the registered dyer:

Calculation of HST-Included Cost for Dye Used to Colour Fuel for Export to the United States

Column A

HST-Included Price per Litre

Column B

Number of Litres

Total Cost

(Column A  $\times$  B)

The business number for the Province of Ontario / Ministry of Finance is 12466 8666 RT0018.

For purchases of tax-paid product that are recorded on Line 11 – Volume Adjustments, the



adjustment for the associated tax amount paid on that volume should be recorded on Line 14. This will ensure that there is not any duplication of tax paid on this volume.

In the case of tax-paid purchases, a supplementary listing should be provided detailing the purchases where tax was paid including the suppliers' name, federal business number, product, quantity and amount of tax paid. This schedule will also be sufficient documentation as required for Line 11 – Volume Adjustments.

### **Line 15 – Deduct Shrinkage**

This line should be used to claim the allowable tax claim for temperature adjustments incurred by service stations selling at ambient temperature. Actual volume losses allowable at terminals and other storage facilities must be reported on Line 11 – Volume Adjustments. Line 15 is to be used only to report the allowances and not actual volume losses.

### **Line 16 – Deduct Commissions or Other Allowances**

This line should be used by Ontario registered dyers claiming compensation. Details regarding the number of litres on which compensation is being claimed must be reported on a separate schedule provided by the collector in their own format. Registered fuel dyers may deduct from Line 13 - Total Tax Before Adjustments a compensation of .023 of a cent (\$0.00023) for each litre of fuel coloured. No compensation may be calculated or claimed with respect to the colouring of fuel that is;

- held in inventory,
- imported into Ontario from other companies,
- purchased/received from designated collectors,
- purchased/received from non-collectors,
- coloured by other registered dyers,
- exported out of Ontario,
- lost due to contaminated and/or spilled (verifiable losses),
- lost due to evaporation and handling (unverifiable losses),
- coloured by the ministry (fuel dyed directly by, or under the supervision of the ministry),
- shipped to terminals of other collectors,
- sold to registered consumers holding a Fuel Acquisition Permit (FAP),

- for other collectors and delivered under an exchange agreement, marketing, loan or processing agreement.

A **Dye Stock and Usage Report** should also be completed by Ontario registered dyers.

### **Line 17 – Net Tax Payable**

Deduct the sum of Lines 14 to 16 from Line 13 – Total Tax Before Adjustments.

### **Line 18 – Other Adjustments or Instalments**

'Large collectors', as defined within Regulation 534 of the Gasoline Tax Act, pay gasoline tax on account by instalments. A 'large collector' is one which has a total of tax payable and tax collectible (including assessed penalties and excluding interest payable) for a calendar year that exceeds \$36 million.

Large collectors of gasoline tax must remit in accordance with the legislative requirements for accelerated remittances. For a given month, large gasoline tax collectors are required to remit two tax instalments.

The first instalment payment is due on the last day of the current reporting month and is equal one-half of Line 17 – Net Tax Payable by the large collector for the previous month.

The second instalment payment is due on the 15th day of the next reporting month and is equal to one-half of Line 17 – Net Tax Payable for the previous month.

No other adjustments are to appear on this line. Adjustments are to appear on Line 14 – Adjustments and/or Tax Credits.

## **Schedules**

Generic schedules must be completed to support amounts reported on Lines 3, 4, 6, 8, 9, and 10 of the Return. Additional detail is required for Lines 11, 14, 15 and 16 to supplement the summarized information reported on the Return. For the purpose of this Guide section, the term fuel means **fuel** as defined in the FTA and gasoline, aviation fuel and propane as defined in the GTA.

Schedule 7 must be completed by Collectors that have their own terminalling facilities or store product in terminalling facilities owned by others.

### **Schedule 1 – (FTG 1 & FTD 1) – Imports from Out of Jurisdiction**

Summarize the aggregate total volumes for each originating Canadian jurisdiction and product type for the reporting period. Please ensure that fuel originating in the United States is also summarized by aggregate total volumes for each originating jurisdiction (state).

### **More Than One Supplier Per Originating Jurisdiction**

In situations where there is more than one supplier of product from an originating jurisdiction, a summary sheet with aggregate data for each individual supplier should be provided. This summary sheet should use the same column headings as those on the FTG 1 or FTD 1. The reporting number for each Canadian supplier should be their federal business number. For each supplier located outside of Canada, use their reporting number for that jurisdiction.

**NOTE: Carry forward only the aggregate total of all suppliers for the originating jurisdiction from the summary sheets to Schedule 1 (FTD 1 or FTG1).**

Report fuel that is owned by the reporting entity and is delivered or physically moved from outside the reporting jurisdiction to a destination inside the reporting jurisdiction. The company owning the product as it crosses the border will report the product as an import. This includes fuel delivered by pipeline, truck, rail, ship or vessel and also includes migratory sales delivered from bulk or wholesale storage facilities.

Report product which is delivered into Ontario, for which you have ownership that is stored under a storage agreement with another legal entity.

Carry forward totals from this schedule to Line 3 - Imports from Out of-Jurisdiction of the Return.

## **Schedule 2 – (FTG 2 & FTD 2) – Acquisitions within Jurisdiction from Licensed Collectors**

Report tax-free acquisitions of fuel from collectors within Ontario. The BN is required for each collector. Report the physical movement from the supplier of the fuel to the recipient of the fuel or the acquisition through a change of ownership of identifiable inventory.

Do not report paper movements that are for balancing only and there is no change in ownership.

Report paper movements for which movement of fuel does not take place, but a change in ownership does.

Report the receipt of the product as it is shown on the delivering company's invoices. If the product requires rebranding, report the rebrand on Line 5.

Report only product for which you take possession within Ontario.

For exchanges where ownership takes place outside Ontario, report these movements as imports on the appropriate schedules (see instructions for completing Schedules 1 and 3). When exchanges are between more than 2 companies, report the actual contract movements. For example, company A has a supply contract with company B and C. Company A instructs company C to pick up at B's terminal, using company A's contract with B. Company B reports a disposition to A. Company C reports an acquisition from A.

Report acquisitions of product within Ontario that is produced under contract with a third party. Reporting collectors may summarize the information by collector showing the invoice number, number of litres, product type and date. Carry forward totals from this schedule to Line 4 - Acquisitions within Jurisdiction of the Return.

### **Schedule 3 – (FTG 3 & FTD 3) – Exports Out-of- Jurisdiction**

Report fuel that is physically delivered from Ontario to a location outside of Ontario. The company owning the product as it crosses the border will report the product as an export. If a reporting entity simply supplies fuel to registered exporters within Ontario, this is not considered to be an Export Out-of-Jurisdiction but rather a sale within Ontario since ownership of the fuel changes before the fuel leaves Ontario. Include exports from all storage facilities including terminals, refineries and bulk plants by way of pipeline, truck, rail, ship or any other vessel.

Summarize the aggregate total volumes for each destination jurisdiction and product type for the reporting period. Please ensure that fuel destined for the United States is also summarized by aggregate total volumes for each destination jurisdiction (state).

#### **More Than One Customer Per Destination Jurisdiction**

In situations where there is more than one customer of product for a destination jurisdiction, a summary sheet with aggregate data for each individual customer should be provided. This summary sheet should use the same column headings as those on Schedule FTG 3 or FTD 3. The reporting number for each Canadian customer should be their federal business number. For each customer located in the United States, use their reporting number used in that jurisdiction.

**Note: Carry forward only aggregate total of all customers for the destination jurisdiction from the summary sheets to Schedule 3 (FTD3 or FTG3).**

Carry forward totals from this schedule to Line 8 - Exports Out-of-Jurisdiction of the Return.

### **Schedule 4 – (FTG 4 & FTD 4) – Dispositions within Jurisdiction to Licensed Collectors**

Only the physical movement from the supplier of the fuel to the recipient of the fuel or the acquisition through a change of ownership of identifiable inventory is to be reported on this line. The BN is required for each collector.

Do not report paper movements that are for balancing only and there is no change in ownership. Report paper movements for which movement of fuel does not take place, but a change in ownership does.

Report the receipt of the product as it is shown on the delivering company's invoices, if the

Report only product for which you take possession within Ontario. For exchanges where change of ownership takes place outside Ontario, report as exports on the appropriate schedules (see instructions for completing Schedule 1 - Imports from Out of Jurisdiction and Schedule 3 - Exports Out-of- Jurisdiction).

Report fuel change of ownership of physical product to other licensed collectors within the reporting jurisdiction. The fuel delivery or supply must originate and terminate within the reporting jurisdiction.

Report dispositions of product that have been included on Line 2 – Refined or Manufactured within Jurisdiction that is produced under contract with a third party.

Reporting collectors may summarize the information by collector showing the invoice number, number of litres, product type and date.

Carry forward totals from this schedule to Line 9 - Disposition within Jurisdiction to Licensed Collectors of the Return.

## **Schedule 5 – (FTG 5 & FTD 5) – Exempt Sales**

Report eligible tax-exempt sales to consumers made in the reporting jurisdiction other than those specifically referred to on Line 8 – Exports Out of Jurisdiction and Line 9 – Dispositions within Jurisdiction to Licensed Collectors. For sales to Fuel Acquisition Permit holders, including self-assessing railway companies who report directly to Ontario, provide the Ontario registration number of the customer. For sales of gasoline to First Nations retailers, provide total sales by customer/agent.

Ministry-approved applications for refunds and vouchers must be included. For sales to diplomats, attach a listing showing the diplomat's name, consulate/embassy and the quantity of product sold.

Carry forward totals from this schedule to Line 10 - Exempt Sales of the Return.

## **Schedule 6 – (FTD 6) – Biodiesel – Blending and Sales Detail**

### **Part 1 – Inventory Reconciliation of Line 5 - Rebrands**

This section is used to summarize the total volume of biodiesel that is being blended to other products.

Provide the details of the blended diesel including all applicable blends (i.e. B10, B20 and the litres of biodiesel and diesel associated with each blend).

### **Part 2 – Details of Volume Adjustment – Line 11 to Sales of Blended Diesel**

This section is used to identify the biodiesel content (the non-taxable portion of blended diesel) recorded on Line 11 – Volume Adjustments.

Provide the sales volumes of the blended diesel by blend/grade of those sales (i.e. B10, B20 as well as the biodiesel content). The total of the biodiesel content is carried forward to Line 11 - Volume Adjustments to reduce taxable volume.

## **Schedule 7 – (FTG 7 – Total Untaxed Gasoline Ownership from Licensed Collectors and FTD 7 – Total Untaxed Fuel Ownership from Licensed Collectors)**

Schedule 7 is for the reporting of untaxed inventories (in litres) by product and by storage location. Company owned terminals are reported separately from terminals owned and operated by other licensed collectors and for which there is a terminalling agreement in place.

The volumes are to represent the closing inventories for the reporting period covered by your Return. Negative volumes are not to be recorded on either the FTG 7 or the FTD 7 schedule.

### **Ownership at Terminals – Company Owned (A)**

Record the closing inventories by product at company owned terminals.

### **Ownership at Terminals – Non-Company Owned (B)**

Identify terminals owned by other licensed collectors where your inventories are terminalled.

Identify the Terminalling Agreement No. and Terminalling Agreement Quantity Limit for each agreement.

Record the closing inventories by product at each terminal owned by other licensed collectors.

### **Ownership at Other Storage Facilities (C)**

Record volume adjustments to the closing inventory volumes reported in Ownership at Terminals – Company Owned (A) and Ownership at Terminals – Other (B) above.

These adjustments are to reconcile the Total Terminalling from Licensed Collectors (A) + (B) + (C) line (see below) with Line 6 – Closing Untaxed Inventory of the Return.

Adjustments may include closing inventories at cardlocks, service stations or refineries.

### **Total Untaxed Gasoline / Fuel Ownership from Licensed Collectors (A) + (B) + (C)**

Total all volumes reported for all terminals and adjustments.

Carry forward the total (A) + (B) + (C) from the schedule FTG-7 or FTD-7 to Line 6 – Closing Untaxed Inventory of the appropriate Return.