



SOFTWOOD LUMBER PRODUCTS EXPORT CHARGE APPLICATION FOR REFUND

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Business name, Mailing address, City, Province, Postal code

Send this completed application to: Surrey Tax Centre, 9755 King George Boulevard, Surrey BC V3T 5E1

1 Account Number

2 Period covered (YYYY/MM/DD) From To

3. REASON FOR REFUND

Select one or several of the following reasons: Amount paid or declared in error, Third country adjustment, Transitional rebate, Export price adjustments, Adjustment to charge on Refund of duty deposits, Other (specify and attach the applicable form):

4. REFUND AMOUNTS (IN CANADIAN FUNDS)

Table with 4 columns: 4.1 Region of origin, Code, 4.2 Export charge amount, 4.3 Surge charge amount, 4.4 Refund amount per region. Rows include British Columbia-Coast, British Columbia-Interior, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia, Prince Edward Island, New Brunswick, Newfoundland and Labrador, Charge on refund of duty deposits, and Totals.

Total Claim 5

6. REFUND OPTIONS

Select one of the following options: I want to receive the refund by cheque or direct deposit, Transfer \$ to the following account number and filing period end: Enter account number (15 digits), Filing period ending (YYYY/MM/DD)

Contact name, Telephone number

CERTIFICATION

I, Print name Title certify that the amount claimed or any part of it has not been claimed before and the information on this application is correct and complete. Signature Date Telephone number



INSTRUCTIONS FOR PAGE 1

Use this form to claim a refund under the *Softwood Lumber Products Export Charge Act, 2006* (the Act). Do not attach receipts or other documents. Keep them in your records as we may ask to see them later.

Identification	Enter the legal name and mailing address of the business. For sole proprietorships and partnerships, enter the first and last names of the individuals. For corporations, enter the legal name as stated on the articles of incorporation.
1. Account Number	Enter the registration number provided on your registration confirmation letter.
2. Period covered	Enter the first day of the filing period in the "From" box and the last day of the filing period in the "To" box. If the claim is for a single event, enter the same date in the "From" and "To" boxes. If the claim is for the third country adjustment, enter the same period as the one shown on the attached Form B278-1, <i>Softwood Lumber Products Export Charge, Supplementary Information, Third Country Adjustment</i> .
3. Reason for refund	Select one or several of the following reasons (please note that no other claim can be made on this form if you are claiming a third country adjustment).
Amount paid or declared in error	Select this reason if you paid an amount in error or wish to reduce the amount paid on your monthly Softwood Lumber Products Export Charge return. Provide a brief explanation.
Third country adjustment—subsection 40(1)	Select this reason when you are claiming a refund under section 40 of the Act. A refund under section 40 is only available when all the conditions identified under that section have been met. The Canada Revenue Agency (CRA) will issue a Notice to Exporters when it ascertains that all the conditions have been satisfied. <i>Complete and attach Form B278-1 (available at www.cra.gc.ca/tx/bsnss/tpcs/swl/menu-eng.html) to this claim.</i>
Transitional rebate—section 104	This refund applies only to exports of softwood lumber that occurred between October 12, 2006, and December 31, 2006, where the province of origin of the lumber was Saskatchewan, Manitoba, Ontario, or Quebec.
Export price adjustments	Select this reason if a refund is requested due to a modification to either the export date, the exchange rate, and/or the export price of a shipment reported on a previously filed return. Complete the section called "Revised Export Permit Information" (page 3), and calculate the refund using the export charge rate that was in effect at the time the export charge was reported.
Adjustment to charge on Refund of duty deposits	Select this reason to claim an adjustment to the charge on refund of duty deposits (18.06%).
Other	If none of the reasons listed above apply to your application, tick this box, indicate the reason for your claim and, if applicable, attach the appropriate form.
4. Refund amounts	
4.2 Export charge amount	Claim your refund(s) for the region of origin of the softwood lumber export or for the charge on refund of duty deposits, whichever applies. Enter the amount of the refund(s) you are claiming in the appropriate boxes. In the Totals box at the bottom of the column, enter the total of all amounts in the column.
4.3 Surge charge amount	Claim your refund of the surge charge amount for the region of origin of the softwood lumber export. Enter the amount of the refund(s) you are claiming in the appropriate boxes. In the Totals box at the bottom of the column, enter the total of all amounts in the column.
4.4 Refund amount per region	For each region, enter the total of all refund amounts indicated in columns 4.2 and 4.3.
5. Total claim	Enter the total of all amounts entered in column 4.4. This amount should be equal to the total of the amounts entered in the Totals boxes at the bottom of columns 4.2 and 4.3.
6. Refund options	Select the option that describes how you want your refund issued or applied. If this is the first time you are requesting direct deposit or if your direct deposit information has changed, complete page 5 of this form (Direct Deposit Request).
Contact name and telephone number	Enter the name and telephone number of the individual we can contact for information about the claim.
Certification	An authorized person must sign this application, certifying that the information provided on it is correct and complete. We will only process the application if this section has been completed.
Note: Subsection 41(3) of the <i>Softwood Lumber Products Export Charge Act, 2006</i> , specifies that a refund will not be paid unless you file this application within two (2) years of the day on which the amount was paid.	If you have any questions about filing this application for a refund, you can call us toll free from anywhere in Canada and the United States at the numbers below. For service in English: 1-800-935-0313 For service in French: 1-800-935-0340

INSTRUCTIONS FOR PAGE 3

Business name	Enter the legal name of the business. For sole proprietorships and partnerships, enter the last and first names of the individuals. For corporations, enter the legal name as stated in the articles of incorporation.
1. Account Number	Enter the registration number provided on your registration confirmation letter.
2. Period covered	Enter the first day of the filing period in the "From" box and the last day of the filing period in the "To" box. If the claim is for a single event, enter the same date in the "From" and "To" boxes.
Export details	For each permit, provide the correct information in columns 7 through 11. Complete all columns even if only some of the information has changed.
7. Permit number	Enter the permit number for each shipment for which you are claiming a refund amount. This field is mandatory.
8. Shipment date	Enter the actual shipment date as determined under section 5 of the <i>Softwood Lumber Products Export Charge Act, 2006</i> .
9. Export price (U.S. funds)	Enter the export price, in U.S. funds, of all goods exported. Determination of the export price of each shipment should be made according to subsections 13(1) and 13(2) of the Act. For more information, see Notice SWLN3 under "Important notices" on the CRA Web site at www.cra.gc.ca/tx/bsnss/tpcs/swl/menu-eng.html .
10. Exchange rate (4 decimals)	Enter the conversion rate from U.S. funds to Canadian funds, if applicable. Conversion rules Convert the export value (FOB value) from U.S. funds to Canadian funds using the Bank of Canada's daily noon conversion rate on the day before the shipment date. For example, for an October 19 shipment, use the October 18 noon rate. You can obtain the daily noon rate from the Bank of Canada's Web site at www.bankofcanada.ca/en/rates/exchange.html or call the CRA's softwood lumber help line at the number shown on page 2.
11. Export price (Canadian funds)	Enter the export price, in Canadian funds, of all goods exported.



SOFTWOOD LUMBER PRODUCTS EXPORT CHARGE APPLICATION FOR REFUND DIRECT DEPOSIT REQUEST

Use this form to start, change, or stop the direct deposit of your softwood lumber refunds and rebates. (See page 6 for more information and instructions on how to complete this form.)

Tick one of the following: [] Start direct deposit [] Change direct deposit [] Stop direct deposit

Attach the completed form to your return or refund application, or send it separately to: Surrey Tax Centre 9755 King George Boulevard Surrey BC V3T 5E1

PART 1—IDENTIFICATION

Form with fields: Business name, Account Number, Name of applicant, Mailing address, City, Province, Postal code

PART 2—DIRECT DEPOSIT INFORMATION

Provide banking information in the spaces below, or attach a blank cheque with the information encoded on it. Write "VOID" across the front of the cheque.

Form with fields: Name of financial institution, Address of financial institution, Mailing address, City, Province, Postal code, Name(s) of account holder(s), Branch number, Institution number, Account number

PART 3—CERTIFICATION

Certification text: I am the individual identified in Part 1 or I am authorized to sign this form on behalf of the party identified in Part 1. The account holder(s) identified in Part 2 above request(s) and authorize(s) the Minister of National Revenue to deposit directly into the account identified in Part 2 amounts payable to the account holder(s) under the Softwood Lumber Products Export Charge Act, 2006. I certify that the information given on this form is, to the best of my knowledge, correct and complete. Name Signature Date

INFORMATION FOR PAGE 5

<p>Advantages of direct deposit</p>	<ul style="list-style-type: none"> • Direct deposit is a safe, convenient, dependable, and timesaving way to receive your excise refunds and rebates. • Direct deposit is completely confidential. • There is no risk of direct deposit payments being lost, stolen, or damaged as may happen with cheques. • With direct deposit, funds are available in your bank account sooner. Payments by direct deposit are made on the same day that cheques are mailed.
<p>What conditions apply to direct deposit?</p>	<p>Only softwood lumber refunds can be deposited directly into the account identified in Part 2. If you would like more information about direct deposit for other refunds you receive from the CRA, please contact your local tax services office. You can find the telephone number in the Government of Canada section of your local phone book. You can also get the information from the CRA Web site at www.cra.gc.ca.</p> <ul style="list-style-type: none"> • We will continue to send your refunds by cheque until we have processed your completed direct deposit request form. • This is a one-time application. If, after the start of direct deposit, you wish to revoke your direct deposit authorization, change your financial institution, change the branch of your financial institution, or change your account number, you must complete and submit page 5 of Form B278. Direct deposit requests will remain in effect until we have processed this form. • The CRA may redirect payments if the financial institution advises us of a change in the financial institution number, branch number, or account number. • The account you identified has to hold Canadian funds at a financial institution in Canada. • If for some reason we cannot deposit funds into the account, we will mail a cheque to you at the address we have on file.
<p>Part 1—Identification</p>	<p>Enter the account number (the registration number provided on your registration confirmation letter), the legal name, and the mailing address of the business. For sole proprietorships and partnerships, enter the first and last names of the individuals. For corporations, enter the legal name as stated in the articles of incorporation.</p>
<p>Part 2—Direct deposit information</p>	<p>To provide your banking information, choose one of the following two options:</p> <ul style="list-style-type: none"> • Enter your branch number, financial institution number, and complete account number in the spaces provided (see the example below). You can find these numbers in your passbook, on your bank statement, or encoded on your deposit slip or cheque. You can also contact your financial institution. <p style="text-align: center;"> 999 99999 999 99999 99 </p> <p style="text-align: center;"> OR </p> <ul style="list-style-type: none"> • Attach a blank cheque with the banking information encoded on it. Write "VOID" across the front of the cheque.
<p>Part 3—Certification</p>	<p>The applicant or an authorized representative of the organization must sign the Direct Deposit Request form certifying that the information provided on the form is correct and complete. We will only process the Direct Deposit Request form if this section has been completed</p>