

February 2016

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PLEASE ENSURE YOUR PRODUCTION ACCOUNTANTS RECEIVE A COPY OF THIS DOCUMENT

ANNOUNCEMENTS

Monthly Sulphur Corporate Average Price Calculation – VA4 Form

The department requires royalty clients with an annual sulphur production of 30,000 tonnes or greater in the 2015 production year to file VA4 forms monthly, beginning with the January 2016 production month. The VA4 form is due on or before the 15th day of the second month following the respective production month. A royalty client whose annual sulphur production is less than 30,000 tonnes may choose to file the VA4 forms monthly beginning with January's production month; however, if this choice is made, the client must file VA4 forms for the entire year. The department will use the VA4 forms to determine each client's monthly Sulphur Corporate Average Price (S-CAP) and the monthly sulphur default price. We calculate each month's sulphur default price as the weighted average unit value of all arm's length sales for all clients who filed VA4 forms for that month. The department will value and invoice the Crown royalty share of sulphur production monthly using the respective S-CAP price for clients who file VA4 forms, and the sulphur default price for clients who chose not to file VA4 forms. The VA4 form is subject to \$100 in late filing penalties for each month or part of the month the form is past due. The VA4 form for the production month of January 2016 is due in the department by March 15, 2016.

Royalty clients who file monthly VA4 forms must file annual VA3 forms. The VA3 form remains the primary sulphur valuation tool and the S-CAP determined from each VA3 will replace the entire year's monthly prices determined from the VA4 forms. The VA3 is due on or before April 15th of the year following the year of production. Interest is charged/paid on the Crown royalty difference when adjusting from monthly to annual valuation. The VA3 form is subject to a one-time \$1,000 late filing penalty.

The following royalty clients must submit VA4 forms effective with the 2016 production year, which includes any pricing information for each of its consolidated/amalgamated entities:

| Client ID | Client Name | Client ID | Client Name |
|-----------|--|-----------|------------------------------|
| 0JL8 | Apache Canada Ltd. | 0017 | Imperial Oil Resources |
| 0HE9 | Canadian Natural Resources Limited | A5R5 | Pengrowth Energy Corporation |
| A68P | CQ Energy Canada Resources Partnership | A2F0 | Shell Canada Energy |
| 0026 | Encana Corporation | A6GD | Sinopec Daylight Energy Ltd. |
| 0Z0H | Harvest Operations Corp. | A2TG | TAQA North Ltd. |
| 0R46 | Husky Oil Operations Limited | | |

For questions and further information, please contact the Pricing & Analysis Team at GasValuation.Energy@gov.ab.ca, (403) 297-5467 or (403) 297-5427.

MONTHLY INFORMATION

Pricing for Gas and Gas Products

For pricing on gas, gas products, and transportation information for December 2015, please refer to the [Information Letter](#).

The monthly default sulphur price for **December 2015** is **\$118.87**. Below are the annual sulphur default prices:

| 2011 | 2012 | 2013 | 2014 |
|----------|---------|---------|---------|
| \$116.36 | \$98.02 | \$53.60 | \$86.16 |

December 2015 Royalty Due March 31, 2016

Royalty clients are to remit the total amount payable shown on the March 2016 Statement of Account by March 31, 2016. If the amount payable includes accrued current period interest, the interest has only been accrued to the statement issue date. Clients must also include the additional interest that has accrued from the statement issue date to the date of payment, using the per diem amount provided. Current period interest will not be charged on current invoice charges for the production month of December if it is paid in full by March 31, 2016.

The March 2016 Statement of Account shows your amount payable as of the Statement issue date. It includes any outstanding balances from your previous statement, your December 2015 invoice amount and any applicable current period interest charges. It also identifies refunds resulting from overpayments.

Note: If the due date falls on a non-business day, the next business day will apply as the due date except for the month of March due to the Government of Alberta’s fiscal year end. In this situation, the due date will apply previous to the non-business day as the due date.

Cheques are made payable to the Government of Alberta and must contain the G94 account number as reflected on the Statement of Account.

January 2016 VA4 due March 15, 2016

The VA4 forms for the production month of January 2016 are due in the department offices by March 15, 2016.

Note: If the due date falls on a non-business day, the next business day will apply as the due date for VA4 forms.

Petrinex Deadline Submissions

The Petrinex deadline for SAF, OAF, and Volumetric submissions are posted on the Petrinex website "[Reporting Calendars](#)" under Calendars. **Changes to this calendar will be posted on the [Petrinex website home page](#) in "Broadcast Messages."**

Interest Rate February 2016

Alberta Energy’s interest rate for February is **3.70%**

November Provisional Assessment Charge

The summary of Provisional Assessment Charges for all production periods in the November 2015 billing period was:

| First Time Provisional Assessment | Reversals of Provisional Assessments (Net) | Net Provisional Assessment |
|--|---|-----------------------------------|
| \$1,231,553.73 | (\$657,423.67) | \$574,130.06 |

November Penalty Charges

The penalty table below shows at the form level, the total penalty charges and reversals, for the November 2015 billing period.

| Forms | Penalty Charges | Penalty Reversals | Net Penalty Charges for 2015/11 |
|--------------|------------------------|--------------------------|--|
| AC2 | \$200,400 | (\$25,800) | \$174,600 |
| AC4 | \$0 | \$0 | \$0 |
| AC5 | \$0 | \$0 | \$0 |
| NGL1 | \$0 | \$0 | \$0 |
| VA2 | \$0 | \$0 | \$0 |
| VA3 | \$0 | \$0 | \$0 |
| VA4 | \$0 | \$0 | \$0 |
| Total | \$200,400 | (\$25,800) | \$174,600 |

Production Allocation Discrepancy (PAD) Potential Royalty Impact

As of the November 2015 billing period, the potential royalty dollar impact is estimated as \$2.3 million, for the production months of June through November 2015.

NOTE: These values are not intended to show that Crown royalty has been understated but do illustrate the consequences of incorrect reporting.

Well Event Measured Depth Determination Letter

The department has issued a “Well Event Measured Depth Determination Letter” under the Report Package DOE – Gas to facility operators via Petrinex on February 1, and February 16, 2016. This letter shows the confirmed Measured Depth (MD) of each active well event that will be used to calculate the Depth Factor (DF) of the quantity component rate under the Alberta Royalty Framework formula. A well event that is not listed on the letter and does not have a confirmed MD will receive a DF of 1. When the changes to the MD are confirmed by the department, a letter is issued to a facility operator who reports changes through Petrinex to well event attributes affecting MD. All changes to the MD are applied on a go forward basis only. Facility operators are

advised to submit well event attribute changes by the last day of the calendar month in order for timely determination of MD.

[NGDDP Confidential Wells](#)

Wells designated as “confidential” will be reviewed prior to the removal of the “confidential” status, if the directional surveys and completion reports are provided to the department. Send directional surveys and completion reports to GasRoyaltyPrograms@gov.ab.ca

If you have any questions, please contact Lily Hiew in Gas Royalty Features at 780.427.1550.

[INFRASTRUCTURE DATA](#)

[Business Associate ID Listing](#)

The BA Identifiers Report is a directory of Business Associate (BA) names, codes, status (e.g. struck, active, amalgamated, etc.), status effective dates, and effective August 2004, and includes Working Interest Owner (WIO) role start/end dates.

This [report](#) is also published daily on the Petrinex website.

The Department reminds Business Associates to review their WIO role to ensure that the start and end dates are reflected correctly. If the BA does not have an active WIO role, the operators cannot allocate volumes to the BA for the relevant production periods through the SAF/OAF allocations.

- If a BA has a WIO role, then that BA can receive SAF/OAF allocations from the WIO role start date forward.
- If a BA has a WIO role with an end date, then they can only receive SAF/OAF allocations from the WIO role start date until the end date. Any SAF/OAF allocations after the end date will be rejected.
- If a BA does not have a WIO role start date, then that BA cannot receive SAF/OAF allocations.

Please contact Client Registry/Crown Land Data at 780.422.1395 or CrownLandDataSupport@gov.ab.ca if you have any questions regarding the information supplied in this article.

[Client Status Changes](#)

Clients must ensure that all royalty documents are completed using only valid client names and IDs. It is critical that royalty clients use current legal client names and their appropriate IDs on all documents to ensure accurate royalty calculation and to prevent provisional assessment and penalties. Rejects will occur when invalid IDs are used.

If you require information regarding client status changes, names, or IDs, please contact Client Registry/Crown Land Data at 780.422.1395 or CrownLandDataSupport@gov.ab.ca.

[Nova Tolls - Multiple Gas Reference Prices](#)

Royalty information related to the implementation of the Factor Model negotiated with industry for determining Multiple Gas Valuation Prices is provided on the Natural Gas website's Royalty Related Information page under [Facility Royalty Trigger Factors and Meter Station Ties](#).

REMINDERS

[Capital and Operating Cost Allowance Filing - Expected AC2 Reports on Petrinex](#)

The Crown deducts allowances for costs incurred and paid in Alberta for compressing, gathering and processing its royalty share of gas and gas products. Annual capital and operating cost allowances are combined on the AC2-V4 with an ability to allocate these cost allowances among working interest owners and multiple delivery facilities. The FCC operator, on record at year end, is responsible for filing the AC2-V4.

The Expected AC2 Report identifies the FCC operator as of a specific date and is generated to help FCC operators in verifying their status as well as the effective date. It also identifies whether a valid AC2 was submitted for a production year.

The Expected AC2 Report is grouped by an Alberta Energy Regulator (AER) Facility and related FCC. The report displays the following:

- Facility ID and Facility Name
- FCC ID and FCC Name
- “Y”(yes) and “N”(no) Indicators to identify whether or not the FCC is fully depreciated
- The FCC Operator Effective Date
- “Y”(yes) and “N”(no) Indicator to determine whether or not an AC2 was submitted for the production year
- All consolidated/amalgamated companies have been included within this report, where applicable.

The information in the report reflects the department's records as of the file preparation date and does not reflect submissions subsequently received and/or processed. Any submission (AC1, AC2, Invoice Consolidation Concurrence – ICC1, etc.) that is processed after the report date is not shown. Please note that absence of a company name or FCC from these reports is not an acceptable reason to waive a penalty once assessed.

The Expected AC2 Report is available in PDF, TXT and CSV formats and is generated weekly during the Gas Cost Allowance reporting season. Expected AC2 reports will be available on Petrinex weekly, from the first week of February 2016 to the last week of May 2016.

If you are not the operator of the FCC identified on the report, please submit a Facility Cost Centre Set-Up/Change (AC1-V2) identifying the change in operator and its effective date. An AC1 submission identifying an FCC change in operator is due on or before the last day of the month following the production month in which the change occurred.

Please note that FCCs that are shut-in or terminated for an entire production year will not appear on the report. Operators of fully depreciated (zero remaining useful life) FCCs remain responsible for AC2-V4 submissions. Submissions are required to ensure the department has correctly identified Capital and Operating Cost Allowance allocations to working interest owners and/or other delivery facilities as well as Custom Processing Adjustment Factors for the FCC.

AC2-V4 submissions filed on Petrinex can be entered online or by batch. If a system acceptable AC2-V4 submission is not received and processed by the filing deadline (April 30th of the year following the production year to which it relates), a penalty will be assessed.

Due to the deadline falling on a weekend, the deadline for filing an AC2-V4 for the production year 2015 is May 2, 2016.

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

Custom Processing Allowance Fees Paid – Expected AC5 Reports on Petrinex

Royalty clients that have incurred and paid for compressing, gathering and/or processing gas and gas products on a fee-for service basis, in Alberta, are required to submit an AC5-V4 to the department by May 15th of the year following the production year to which it relates. This includes custom processing fees associated with freehold, purchased, and out-of-province volumes. The Expected AC5 Report provides a complete list of the Alberta Energy Regulator (AER) facilities and related Facility Cost Centres (FCCs) where the operator has allocated custom user volumes to the royalty client in Parts 6 and 10 (Custom Processing Adjustment Factor) of a Capital & Operating Cost Allowance AC2-V4 submission.

This report is generated to help royalty clients in identifying the AER facilities and FCCs that require the royalty client to file an AC5-V4. The information in the report identifies the department's records as of the file preparation date and does not reflect submissions subsequently received and/or processed.

The Expected AC5 Report is grouped by AER Facility and related FCC. The report displays the following:

- FCC ID, FCC Name & FCC Type
- Operator ID and Name allocating custom user volumes
- Allocated Custom Processing (CP) volumes in 10³m³
- In addition, as of the report generation date, there are “Y” (yes) and “N” (no) indicators for the previous and current production years that identify whether: the department has received a valid AC5 submission for the royalty client and the AER facility has been reported on the AC5 submission.

If a system acceptable AC5-V4 submission is not received and processed by its filing deadline (May 15th of the year following the production year to which it relates) it is subject to penalty charges upon receipt. Please note that the absence of a company name or an FCC from these reports will not be an acceptable reason for a waiver of penalty.

The Expected Custom Processing Fees Paid (AC5) report is available in PDF, TXT and CSV formats. The Expected AC5 report will be available on Petrinex weekly from the first week of February 2016 to the last week of May 2016.

Operators of FCCs must use Petrinex to retrieve the report. Non-operators and other royalty clients that currently submit and receive hard documents will continue to receive the Expected AC5 report by mail. Electronic filers are required to submit their Allowable Cost forms via Petrinex.

Due to the deadline falling on a weekend, the deadline for filing an AC5-V4 for the production year 2015 is May 16, 2016.

If you have any questions, please contact the Volumetric & Cost Reporting Unit at (780) 422-8727 or email VCR@gov.ab.ca.

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

[Alberta Energy – Gas Royalty Operations Calendar](#)

A [2016 calendar](#) is attached, which provides critical filing dates that clients are required to meet with respect to Gas Royalty processing cut-off periods.

[Statutory Requirement and Recalculation of 2011 Royalty](#)

A production year becomes statute barred on December 31st, four years after the end of a production year. Once a year has become statute barred, calculation or recalculation of royalty does not occur on a monthly basis. Section 38 of the Mines and Minerals Act provides for recalculation of royalty that can be initiated in two ways:

1. On the department's initiative in conjunction with an audit or examination; or
2. At the request of a royalty payer.

Department Initiated Amendments

The following is under review by the department for the production year 2011 and will be completed in 2016:

- Accuracy of royalty related volumetric submissions, including but not limited to PURDISP/PURREC reporting and AB WG 99999 allocations. Accuracy of royalty related gas cost allowance submissions.

2011 Production Year Audits in Progress at the end of 2015

The 2011 production year became statute barred on December 31, 2015. Non-operator partners are advised that certain Enhanced Oil Recovery Schemes, CO2 Project Credit claims, allowable operating and capital costs (including costs reported at facilities where fractionation occurs), custom processing fees, capital costs, custom processing adjustment factor (CPAF), and volumetric reporting discrepancy audits are currently in progress.

It is anticipated that these audits will be completed before December 31, 2015. However, should circumstances warrant, completion of these audits will occur in 2016. Unlike previous years we will no longer provide a list of facilities affected by the outstanding custom processing adjustment factor review and the AC2 review. Please note that all facilities and all facility cost centres are open for a potential review.

Royalty clients are also reminded that amendments received by the Department in the fourth year following the production year may be subject to audit. If the amendments are received late in the fourth year and insufficient time is available for the Department to commence a review of the amendments prior to the end of the year, the Department reserves the right to commence the audit at the beginning of the fifth year.

If you have any questions, please contact Robert Sonogo of the Compliance & Assurance branch at 403-297-8774.

Industry Recalculation of 2011 Royalty

Industry initiated royalty recalculation requests for the 2011 production year must be submitted in writing to the attention of Olga Marocco, Manager, Volumetric & Cost Reporting, Gas Royalty Operations. **Due to office closure from December 24, 2015 to January 3rd, 2016, it is recommended that industry submit their requests to the department on or before, December 23rd, 2015** and it must include the following:

- Identification of the recalculation facility or facilities
- A list of the royalty variables proposed for recalculation
- The reason for the recalculation
- The production year of the recalculation
- An order of magnitude estimate (i.e. >\$100,000, >\$1 Million, >\$2 Million, etc.,) of the recalculation requested
- Identification of all royalty clients that may be impacted by the request (this is necessary, especially in situations where volumes may be cascaded to another client who is expected to respond to the cascade)
- Confirmation from the operator that the affected partner(s) have been notified
- A sample copy of the submission pertaining to a particular production month in paper or electronic format (e.g., excel)

If the request meets the department's terms and conditions for recalculation, it will be approved. A request made during the fourth year following the production year, must be completed before the end of the fifth year, with a reasonable time for a review by the department, prior to the end of the fifth year.

If you have any questions regarding this process, please contact the Volumetric & Cost Reporting team, as identified in [Section E](#) of this bulletin

[2011 Review on Royalty Related Volumetric Submissions and Allocations](#)

The following is under review by the department for the production year 2011 and will be completed in 2016. Where reporting errors are found, royalty clients will be notified to submit amendments.

Royalty Liable Gas Used for Fuel (PURDISP/PURREC)

The department is reviewing volumetric dispositions of gas, reported on Petrinex, from batteries, gathering systems or gas plants to batteries, gathering systems or gas plants that is sold for fuel.

The objective of the review is to ensure that all gas sold and used for fuel is accurately reported to facilitate Crown royalty calculation. When there is a sale of gas or transfer of ownership within the royalty network, the selling facility is required to report PURDISP, which would be subject to Crown royalty charges.

Allocations to the Royalty Paid Stream ID AB WG 99999

The department is reviewing allocations of royalty paid volumes to ensure that the SAF and OAF volumes comply with the AB WG 99999 approval agreements and are accurately reported on Petrinex.

BUSINESS CONTACTS

Quick Reference

| Group | Email |
|-----------------------------------|--|
| Petrinex Service Desk | Petrinexsupport@Petrinex.ca |
| Client Registry / Crown Land Data | CrownLandDataSupport@gov.ab.ca |
| Volumetric & Cost Reporting | VCR@gov.ab.ca |
| Management Information | ManagementInformation.Energy@gov.ab.ca |
| Gas Royalty Accounting | GasRoyaltyAccounts.Energy@gov.ab.ca |
| Gas Royalty Features | GasRoyaltyPrograms@gov.ab.ca |

Petrinex Service Desk

The focal point for communications regarding preparations for, access to, or utilization of Petrinex is the Petrinex Service Desk, or Petrinex Support.

Phone: 403.297.6111 or 1.800.992.1144

Fax: 403.297.3665

Email: Petrinexsupport@Petrinex.ca

Website: www.Petrinex.ca

Volumetric & Cost Reporting

Volumetric & Cost Reporting (V&CR) is the Front Line of contact for inquiries relating to volumetric and cost reporting as well as gas royalty calculation processes. V&CR is made up of four teams as shown below:

| Team | Team Lead |
|-----------------|-----------------|
| Volumetrics | Oana Jurgea |
| Costs | Sheruna Naidoo |
| Process Support | Penny Calen |
| Adherence | Nicole Le Blanc |

Fax: 780.427.3334
Alberta Toll Free: 780.310.0000
Gas Royalty Email: VCR@gov.ab.ca

Hours of operation are 8:15 a.m. to 4:30 p.m. Voice messages left after 4:30 p.m. will be answered the next business day.

Management Information

All inquiries or requests that relate to royalty information (e.g. Information Letter, Information Bulletin and other Department of Energy's Natural Gas website publications) and questions related to Commercial Storage and Farm Gas should be forwarded to the Management Information Team at ManagementInformation.Energy@gov.ab.ca.

Gas Royalty Accounting

All inquiries or requests that relate to royalty accounting (e.g. Transfers, Refunds, Interest, Statement of Account, Collections and Royalty Deposits) should be forwarded to the Royalty Accounting Team at GasRoyaltyAccounts.Energy@gov.ab.ca.

Gas Royalty Features

All inquiries or requests that relate to royalty programs (e.g. Natural Gas Deep Drilling Program, New Well Royalty Rates and Otherwise Flared Solution Gas Royalty Waiver Program) should be forward to the Royalty Features team at GasRoyaltyPrograms@gov.ab.ca.

Reference Prices and Valuation Allowances Calculation Information

For information related to Natural Gas and Natural Gas Liquids reference prices, and Sulphur valuation submissions (VA3 and VA4), contact the Pricing & Analysis Team located at the Alberta Energy office in Calgary:

Pricing & Analysis
300, 801 – 6 Avenue SW
Calgary, Alberta T2P 3W2
Telephone: 403.297.5514
Fax: 403.297.5400
Email: GasValuation.Energy@gov.ab.ca

Alberta Energy Internet Webpage

Prices, Royalty Rates and Transportation Information are available on the Alberta Energy Internet webpage: www.energy.alberta.ca. From “Our Business”, navigate to “Natural Gas”, “About Natural Gas”, “Prices”, and “Alberta Natural Gas Reference Price (ARP)”. In addition, both the Gas Royalty Information Bulletins and Information Letters are also available under “Our Business”, navigate to “Natural Gas”, “Legislation, Guidelines & Policies”.



Richard Stokl
Director, Gas Royalty Operations
Royalty Operation

APPENDIX 1

Alberta Energy – Gas Royalty Operations Calendar

January 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--|----------|---------|-----------|----------|---|--------------------------|
| Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day. Note 2: 2012 production year becomes statute barred December 31, 2016 | | | | | 1 New Year's Day | 2 |
| 3 | 4 NGL | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 SAF/OAF, VA4, RGA, Infrastructure | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 RMF2, RMF3, PW1 |
| 31 | | | | | | |

February 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|--------------------------|---|-----------|----------|--------|----------|
| | 1 NGL | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 Family Day | 16 SAF/OAF, VA4, RGA, Infrastructure | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 RMF2, RMF3, PW1 | | | | | |
| <p>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>Note 2: 2012 production year becomes statute barred December 31, 2016</p> | | | | | | |

March 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---------------------|---------------------------------------|-----------|-----------------------------------|-------------------|----------|
| | | 1 NGL | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 SAF/OAF, VA4, Infrastructure | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 Good Friday | 26 |
| 27 | 28 Easter Monday | 29 | 30 | 31 GR2,AC4, RMF2, RMF3, PW1 | | |
| <p>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>Note 2: 2012 production year becomes statute barred December 31, 2016</p> | | | | | | |

April 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--|--------|---------|-----------|----------|--|-----------------------------------|
| Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day. Note 2: 2012 production year becomes statute barred December 31, 2016 | | | | | 1 NGL | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 SAF/OAF, VA4, VA3, Infrastructure | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 AC2, RMF2, RMF3, PW1 |
| | | | | | | |

May 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|---|--------------------------|---|----------|--------|----------|
| 1 | 2 NGL | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 SAF/OAF, AC3, AC5, VA4, RGA, Infrastructure | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 Victoria Day | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 RMF2, RMF3, PW1 | <p>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>Note 2: 2012 production year becomes statute barred December 31, 2016</p> | | | |
| | | | | | | |

June 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--|--------|---------|---|--------------------------|--------|----------|
| Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day. Note 2: 2012 production year becomes statute barred December 31, 2016 | | | 1 NGL | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 SAF/OAF, VA4, RGA, Infrastructure | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 RMF2, RMF3, PW1 | | |
| | | | | | | |

July 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--|----------|---------|-----------|----------|---|----------|
| Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day. Note 2: 2012 production year becomes statute barred December 31, 2016 | | | | | 1 Canada Day | 2 |
| 3 | 4 NGL | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 SAF/OAF, VA4, RGA, Infrastructure | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 RMF2, RMF3, PW1 | | | | | | |

August 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|---------------------------------------|----------|--------------------------|---|--------|----------|
| | 1 Civic Holiday | 2 NGL | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 SAF/OAF, VA4, Infrastructure | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 RMF2, RMF3, PW1 | <p>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>Note 2: 2012 production year becomes statute barred December 31, 2016</p> | | |
| | | | | | | |

September 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---------------------|---------|-----------|---|------------------------------|----------|
| <p>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>Note 2: 2012 production year becomes statute barred December 31, 2016</p> | | | | 1 NGL | 2 | 3 |
| 4 | 5 Labour Day | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 SAF/OAF, VA4, RGA, Infrastructure | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 RMF2, RMF3, PW1 | |
| | | | | | | |

October 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--|---|---------|-----------|----------|--------|----------|
| <p>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>Note 2: 2012 production year becomes statute barred December 31, 2016.</p> | | | | | | 1 |
| 2 | 3 NGL | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 Thanksgiving | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 SAF/OAF, VA4, RGA, Infrastructure | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 RMF2, RMF3, PW1 | | | | | |

November 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|--------|---|--------------------------|---|-----------------------|----------|
| | | 1 NGL | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 Remembrance Day | 12 |
| 13 | 14 | 15 SAF/OAF, VA4, RGA, Infrastructure | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 RMF2, RMF3, PW1 | <p>Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day.</p> <p>Note 2: 2012 production year becomes statute barred December 31, 2016</p> | | |
| | | | | | | |

December 2016

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--|------------------|-------------------------|-------------------------|---|-------------------------|--------------------------|
| Note 1: If the due date falls on a non-business day, forms will be accepted on the next business day. Note 2: 2012 production year becomes statute barred December 31, 2016 | | | | 1 NGL | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 SAF/OAF, VA4, RGA, Infrastructure | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 Boxing Day | 27 Christmas Closure | 28 Christmas Closure | 29 Christmas Closure | 30 Christmas Closure | 31 RMF2, RMF3, PW1 |
| | | | | | | |