

IFTA QUARTERLY TAX RETURN WORKSHEET



IFTA Account No.: _____

Name: _____

Tax Return Period: _____

Please enter negative numbers in brackets.

Please Round Columns 8 - 12 to Whole Numbers. Do Not Use Decimal Places.

| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|--------------|-----------|--------------------------------|-------------------------------|---------------------------------|--|------------------------------|--|----------|--|------------------|---|
| Jurisdiction | Fuel Type | Surtax Rate (If Applicable) | Total Kilometres Travelled | Taxable Kilometres Travelled | Taxable Litres Consumed (Column 9 ÷ Average Kilometres in Section 2 on Page 1) | Tax Paid Litres Purchased | Net Taxable Litres (Column 10 minus Column 11) | Tax Rate | Tax Due = (Column 12 x Column 13) Plus (Column 7 x Column 10) | Interest Payable | Total Due (Column 14 plus Column 15) |
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| OTHER | | | | | | | | | | | |
| 17 | TOTALS | | | | | | | | | | |

If additional pages are required, please photocopy this page. **Please include this worksheet when sending the completed Tax Return to our office.**

Instructions for Completing the IFTA Quarterly Tax Return

The following information will assist you in completing the IFTA Quarterly Tax Return. If you need additional assistance, please call the Manitoba Finance – Taxation Division Winnipeg Office at (204) 945-5603 or Manitoba Toll Free 1-800-782-0318 or visit our website at www.gov.mb.ca/finance/taxation. To make an IFTA payment on our new online service, visit manitoba.ca/TAXcess.

Please visit the IFTA, Inc. website at www.iftach.org for information on the IFTA Agreement, fuel tax rates and footnotes, ballot proposals and other important IFTA information.

Tax Returns and the full payment of any taxes owing are due quarterly, on or before the last day of the month following the end of the reporting period, **even if you did not travel outside of Manitoba.**

| Quarter | Reporting Period | Due Date |
|-------------------------|-----------------------------|--------------------------|
| 1 st Quarter | January, February, March | April 30 th |
| 2 nd Quarter | April, May, June | July 31 st |
| 3 rd Quarter | July, August, September | October 31 st |
| 4 th Quarter | October, November, December | January 31 st |

If the last day of the month is a Saturday, Sunday, or holiday, the next business day is considered the due date. If the Tax Return is not filed by the due date, it is considered delinquent and the licensee will be subject to penalty and interest provisions prescribed by the IFTA Agreement and the Manitoba *Tax Administration and Miscellaneous Taxes Act* (TAMTA).

For Tax Returns to be considered on time, the following is required:

- Mailed Tax Returns with full payment of any taxes owing (cheque enclosed or payment made on TAXcess) must be postmarked on or before the due date; or
- If not mailed, Tax Returns with full payment of any taxes owing (cheque, debit or payment made on TAXcess) must be received and date-stamped by the Taxation Division on or before the due date; and
- In all cases, payments must be negotiable on or before the due date, and payable in Canadian funds.

Mail the completed Tax Return, **including the worksheet**, with payment (if applicable) in the enclosed self-addressed envelope to the Taxation Division Winnipeg office. Please note that if your Tax Return indicates no tax due or you made a payment on TAXcess, you can either fax or mail it to the Taxation Division on or before the due date.

The Tax Return must be completed using metric measurement and Canadian currency. The following conversion factors are to be used:

| | | | |
|---------------|---------------------|-------------|-----------------------|
| 1 U.S. gallon | = 3.785 litres | 1 litre | = 0.2642 U.S. gallons |
| 1 mile | = 1.6093 kilometres | 1 kilometre | = 0.62137 miles |

Please review and make any changes to your name or address on page 1 of the Tax Return (please print).

Section 1: Check Any Applicable Box

Amended Return: Please check this box if this is an amended Tax Return that corrects a previously filed Tax Return.

No Travel Outside of MB Please check this box if there was no travel outside of Manitoba. **Do not complete columns 5 to 16 of the Tax Return Worksheet (page 2).** Complete "Section 2: Fuel Consumption Rates" for **Manitoba travel only** and the "Certification" on Page 1 of the Tax Return. Please note that the Tax Return is still required to be filed on or before the due date.

Cancel IFTA Licence If you are cancelling your IFTA licence:

- enter the effective date (the last day travelled) in the "Effective Date of Cancellation" section; and
- attach your IFTA licence and any unused decals.

Please note that records must be retained for a minimum of four (4) years from the date the final IFTA Quarterly Tax Return is submitted.

SKIP to Section 4: Delinquent IFTA Quarterly Tax Return(s)

This section lists the IFTA Quarterly Tax Return(s) that have not yet been received by the Taxation Division. Please complete these Tax Return(s) and submit with payment (if applicable) to the Taxation Division to avoid additional penalty and interest. Please note that if the delinquent Tax Return(s) (with payment, if applicable) are not received before the next renewal period for the IFTA licence and decals, your IFTA licence will not be renewed and you will no longer be able to operate under IFTA.

Column 5: Jurisdiction

Enter the two letter jurisdictional abbreviation (i.e. MB for Manitoba) for each IFTA jurisdiction in which you are reporting travel (see the IFTA Fuel Tax Rate Chart provided with the Tax Return for jurisdictional abbreviations). For all travel in non-IFTA jurisdictions, the information will be entered on the "OTHER" line at the bottom of the Tax Return Worksheet (page 2 of the Tax Return).

Column 6: Fuel Type

Enter the one letter fuel code (i.e. D for diesel) for each IFTA and "OTHER" jurisdiction. See "Section 2: Fuel Consumption Rates", on page 1 of the Tax Return for the one letter fuel code for the different fuel types that may be used. You may require an additional "OTHER" line if you use more than one fuel type in a non-IFTA jurisdiction.

Please note that fuel types must be grouped together on the Tax Return (i.e. list diesel for all jurisdictions, then list gas for all jurisdictions, etc.)

Column 7: Surtax Rate (If Applicable)

Please note that some IFTA jurisdictions charge an extra tax for each taxable litre purchased. This surtax is not collected at the pump or at the time fuel is withdrawn from bulk storage. The surtax is collected on the Tax Return.

Enter the surtax rate, if applicable, for the jurisdiction and fuel type from the IFTA Fuel Tax Rate Chart provided with the Tax Return.

Column 8: Total Kilometres Travelled

Enter **all** kilometres travelled in the jurisdiction during the quarter, including kilometres travelled by an **F-plated vehicle** and under a permit issued for fuel tax paid for IFTA purposes only. Round to the nearest whole kilometre.

Column 9: Taxable Kilometres Travelled

Enter only the taxable kilometres travelled in IFTA jurisdictions during the quarter, rounded to the nearest whole kilometre. Taxable kilometres is equal to the total kilometres travelled less exempt kilometres. Exempt kilometres include:

- any non-taxable kilometres allowed by the jurisdiction (i.e. off-highway kilometres). Please contact the jurisdiction directly if you have any questions on exempt kilometres.
- travel during the valid period of a permit issued for fuel tax paid for IFTA purposes only. Please include a copy of the permit with the Tax Return.
- **F-plated vehicles** operating in accordance with Section 180 of The Highway Traffic Act, using coloured fuel exempt from fuel tax in Manitoba. Clear fuel used by any vehicle, including an **F-plated vehicle**, is taxable at the rates indicated.

Please note that all jurisdictions require documentation to be retained to support a claim of tax exempt kilometres.

Column 10: Taxable Litres Consumed

Divide the number in Column 9 by the Average Kilometres Per Litre factor in "Section 2: Fuel Consumption Rates" on page 1 of the Tax Return for the appropriate fuel type. Round to the nearest whole litre.

Column 11: Tax Paid Litres Purchased

Enter the total **tax** paid litres of fuel purchased in each jurisdiction. Round to the nearest whole litre. Only receipts showing tax paid fuel may be used to claim tax paid litres. This includes fuel purchased from stations and tax paid fuel dispensed into vehicles from a bulk storage tank.

Enter the total **non-tax** paid litres of fuel purchased on the "OTHER" line at the bottom of the worksheet. Enter the fuel type in Column 6.

For **F-plated vehicles** using coloured fuel, enter the number of litres of coloured fuel dispensed into these vehicles on the "OTHER" line at the bottom of the worksheet. Enter the fuel type in Column 6.

Even though these are not tax paid litres, it is important that the number of litres of non-tax paid fuel used in vehicles is included in the Tax Return as instructed, in order that an accurate average kilometre per litre factor can be calculated.

Clear fuel litres purchased in another IFTA jurisdiction for use in an **F-plated vehicle** should be entered in that jurisdiction, as all kilometres travelled using clear fuel in any IFTA jurisdiction (including MB) are taxable.

Please note that all tax paid purchase invoices and bulk storage withdrawal records must be retained for four (4) years to support tax paid purchases.

Column 12: Net Taxable Litres

Subtract Column 11 from Column 10 and enter the amount. Round to the nearest whole litre. If the difference is a negative number, the credit amount must be in brackets ().

Column 13: Tax Rate

Enter the tax rate for the quarter for the jurisdiction and fuel type from the IFTA Fuel Tax Rate Chart provided with the Tax Return.

Column 14: Tax Due

Multiply Column 12 by Column 13 to calculate the tax or credit due for the jurisdiction. If there is a surtax, multiply Column 7 by Column 10 and add the amount to the tax or credit due calculated above. Round to two (2) decimal places. Enter any credit amounts in brackets ().

Column 15: Interest Payable

Interest is due for the late filing of a Tax Return, non-filing of a Tax Return or underpayment of taxes.

Multiply the amount in Column 14 by the monthly interest rate, on the IFTA Fuel Tax Rate Chart provided with the Tax Return. Round to two (2) decimal places. Do not calculate interest for any jurisdiction with which you have a credit balance in Column 14.

Column 16: Total Due

Add Column 14 and Column 15 and enter the amount. Round to two (2) decimal places. Enter any credit amount in brackets ().

Line 17: Totals

Enter the totals of Columns 8, 9, 10, 11, 12, 14, 15 and 16, remembering to deduct any amounts shown in brackets () as these are credits.

Please note that if you are reporting more than one fuel type on the Tax Return, you must determine the subtotals for each fuel type in Columns 8 and 11. These subtotal amounts for each fuel type will be carried forward to "Section 2: Fuel Consumption Rates" on page 1 of the Tax Return.

SKIP to Section 2: Fuel Consumption Rates (Page 1 of the Tax Return)

For each type of fuel you are reporting:

- 1) Enter the total kilometres traveled in all jurisdictions (total of Column 8 for each fuel type).
- 2) Enter the total litres purchased in all jurisdictions (total of Column 11 for each fuel type).
- 3) Divide the total kilometres travelled in all jurisdictions by the total litres purchased in all jurisdictions. Enter this amount as the Average Kilometres Per Litre. Round to two (2) decimal places.

Section 3: Calculation of Tax Due (Credit)

- Tax Due (Credit) (A): Enter the amount on Line 17 for the total of Column 16.
- Penalty (10%) (B): If the total tax **due** is greater than \$100 **AND:**
1. the Tax Return is remitted late (not postmarked or otherwise delivered to the Taxation Division by the due date), OR
 2. the tax due is not remitted with the Tax Return,
- enter a penalty of 10% of the total tax due (Line (A)). Please note that there is no penalty if there is a credit balance.
- Previous Balance (Credit) (C): This amount is pre-printed on the Tax Return. If you have requested a refund on a previous Tax Return but have not yet received payment, do **not** claim a credit for the amount of the refund on your return. A cheque is sent to you by separate mail.
- TOTAL DUE (Credit) (D): Add the total of Lines (A), (B) and (C). Please remember to deduct any credit amounts. This is the amount due as of the date you completed this return. Please note that this amount may change due to calculation errors and interest and penalty adjustments.
- AMOUNT PAID (E): Enter the amount of your payment. This amount should equal the amount on Line (D). If applicable, please make the cheque or money order payable to the "Minister of Finance". If no payment is made, enter "0.00". Do not claim a credit on this line.
- Refund Requested: If you would like a refund of your IFTA credit (must be \$10.00 or greater), please check the box indicated. If you do not request a refund, the credit will be carried forwarded and may be applied to future IFTA payments or taxes owing under any tax statutes administered by the Taxation Division.

SKIP to CERTIFICATION

The Owner, Partner, Corporate Officer or authorized representative **must** sign the Tax Return. If the taxpayer authorized a representative (for example an IFTA Service Provider) to sign this Tax Return, there must be a letter of authority on file with the Taxation Division.