

THE MOTIVE FUEL TAX ACT
THE GASOLINE TAX ACT

COMPLETING AND FILING YOUR INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY TAX REPORT

General Information

- All IFTA licensees agreed in their license applications to comply with the requirements of the International Fuel Tax Agreement. This bulletin is designed to help licensees fulfill IFTA's reporting requirements.

Quarterly Tax Report

- The Quarterly Tax Report is used to report the number of kilometres travelled and the number of litres of fuel purchased and consumed during each quarter, and to pay any tax due.
- A sample tax report, step by step instructions and additional information are shown on the following pages. Please use this bulletin as a guide when you prepare and file your Quarterly Tax Report.
- Here are some points to keep in mind when preparing your Tax Report, to help you avoid receiving Billing Notices that may include penalty and interest charges.
- Use only the preprinted Tax Report we send you for each quarter.
 - *Tax rates and exchange rates change from quarter to quarter. If you use only the preprinted Tax Report identified for each quarter, you can be sure you are using the correct rates. If you do not have the correct preprinted Tax Report for a quarter, please call us.*
- Complete all information requested.
 - *Carefully read the instructions in this Bulletin, and fill in all the required information. If you have any questions, please call us.*
- Round all calculations as required in the instructions.
 - *This will avoid a Billing Notice being generated for differences between your calculations and our IFTA system's calculations.*
- Double check your calculations.
 - *Remember to include amounts from both the front and back of your Tax Report form.*
- Re-check to ensure you have included any applicable surtaxes.
 - *See back page of this Bulletin for further information on surtaxes.*
- Sign your Tax Report.

(1) Make sure you are preparing a Tax report for the correct quarter and the correct fuel type. A separate tax report is required for each tax type, so if you have both diesel-powered and gasoline powered units, for example, you will have to complete two different tax forms. Call Taxation Division if you need more Tax Report forms.

(2) Write in any changes to your mailing address, so we can make sure you get your refund cheque, or your next Tax Report, on time. If you had no operations for the quarter, indicate in this area.

Manitoba



Finance - Taxation Division
Room 101 - 401 York Avenue
Winnipeg, Manitoba, CANADA
R3C 0P8

(204) 945-3194
FAX: (204) 948-2087

Form M-39/G-34

International Fuel Tax Agreement (IFTA)
Quarterly Tax Report

(Under The Motive Fuel Tax Act/The Gasoline Tax Act)

1st Quarter of 1999

(6) Complete the Average Kilometre per litre calculation, using Lines (A), (B) and (C)

(3) Check here if you are filing an amended Tax Report for this quarter.

Account No: MB0000. Total Kms Travelled in All Jurisdictions: (A)
Fuel Type: Diesel. Total Fuel Consumed in All Jurisdictions: (B)
Amended Report: Kilometers Per Litre (line A - line B, to 2 places): (C)

1	2	3	4	5	6	7	8	9	10
Juris-diction	Tax Rate	Total Kms	Total Taxable Kms	Taxable Litres Col 4+C	Tax Paid Litres Purchased	Net Taxable Litres Col 5-6	Tax Due Col 7 X Col 2	Interest Due	Total Due Col 8 + Col 9
AL	0.0696								
AB	0.0900								
AZ	0.1105								
AR	0.0757								
BC	0.1150								
CA	0.1027								
CO	0.0839								
CT	0.0737								
DE	0.0901								
FL	0.1112								
GA	0.0409								
ID	0.1023								
IL	0.1105								
IN	0.0655								
IN/ST	0.0450								
IA	0.0921								
KS	0.0819								
KY	0.0491								
KY/ST	0.0213								
LA	0.0819								
ME	0.0819								
ME	0.1090								
MD	0.0993								
MA	0.0860								
MI	0.0368								
MI/ST	0.0491								
MN	0.0819								
MS	0.0737								
MO	0.0696								
MT	0.1136								
NE	0.0933								
NV	0.1105								
NB	0.1370								
NH	0.0737								
NJ	0.0716								

Total for Column 3, carried forward from 2nd page of Tax Report

Total for Column 6, carried forward from 2nd page of Tax Report

Line (A) divided by Line (B), rounded to 2 decimal places, eg. 2.4852 is rounded to 2.49

(4) The Manitoba Tax Report is in kilometres and litres. Make any necessary conversions to records or receipts that are in U.S. measures:

- If you recorded distance in miles, multiply the miles by 1.6093 to get kilometres.
- If your fuel receipts are in gallons, multiply the gallons by 3.785 to get litres.

(5) Complete Columns 3, 4 and 6 for each IFTA jurisdiction where you travelled or purchased fuel in the reporting quarter.

Column 2 shows each jurisdiction's tax rate per litre in Canadian dollars. The rates have been calculated using conversion factors noted on page 2 of the tax report, as per the IFTA agreement

Column 3 is the total kilometres travelled in each province or state during the quarter by your qualified motor vehicles. Round to a whole number - no decimal places. eg. 1,587.7 is rounded to 1,588

Column 4 is the amount in Column 3 less exempt kilometres - whole numbers only - no decimal places. It is up to you to find out which operations are exempt by each member state or province. A contact list is in your IFTA Carrier Manual.

Column 6 is the number of litres of fuel purchased in the applicable province or state for your qualified motor vehicles for the reporting quarter. If fuel tax was not paid on the fuel purchased, the purchase should not be recorded

Continued on Reverse...

1st Quarter of 1999
Account No: MB0000

INTERNATIONAL FUEL TAX AGREEMENT
Quarterly Tax Report
Fuel Type: Diesel

1	2	3	4	5	6	7	8	9	10
Juris-diction	Tax Rate	Total Kms	Total Taxable Kms	Taxable Litres Col 4+C	Tax Paid Litres Purchased	Net Taxable Litres Col 5-6	Tax Due Col 7 X Col 2	Interest Due	Total Due Col 8 + Col 9
NM	0.0737								
NY	0.1165								
NP	0.1650								
NC	0.0868								
ND	0.0819								
NS	0.1540								
OH	0.0901								
OH/ST	0.0123								
OK	0.0532								
ON	0.1430								
OR	N/A								
PA	0.1261								
PE	0.1350								
PQ	0.1620								
RI	0.1146								
SK	0.1500								
SC	0.0655								
SD	0.0737								
TN	0.0696								
TX	0.0819								
UT	0.1003								
VT	0.0696								
VT/ST	0.0368								
VA	0.0655								
VA/ST	0.0143								
WA	0.0942								
WV	0.1038								
WI	0.1163								
WY	0.0532								
Other									
Totals									
		To Line (A)		To Line (B)		(11) Total Fuel Tax			
						(12) Penalty (Greater of 10% or \$ 50.00)			
						(13) Balance due from previous quarter			
						(14) Total Due		3.77	
						(15) or Credit/Refund (circle for Refund)			

This report due: April 30, 1999. Make cheque payable to Minister of Finance (Manitoba).
SEE SPECIAL INSTRUCTIONS IF YOU ARE REPORTING FUEL TAX FOR AN F-PLATED VEHICLE.
Monthly Interest Factor: 0.5833%
Canadian/U.S. \$ Conversion: \$1.00 U.S. = \$1.5494 CDN.; \$1.00 CDN. = \$.6454 U.S.

I certify that this report is true, correct and complete to the best of my knowledge.

Signature _____ Title _____
Phone _____ Date _____

(7) Complete the Taxable Litres calculation in Column 5 for each applicable jurisdiction. Take the amount in Column 4, and divide it by the Amount Calculated on Line (C). Round this number to the nearest whole number – **no** decimal places. (Note: Based on the distance reported in each jurisdiction and the average kilometres per litre that your qualified motor vehicles experienced, this is a calculation of the amount of fuel you should have purchased in each jurisdiction).

(8) Calculate the Net Taxable Litres for each jurisdiction in Column 7. (This is the difference between the amount of fuel you should have purchased, and the amount you actually purchased). Simply take the amount in Column 5 and subtract the amount in Column 6. A negative amount in this Column indicates the licensee has overpurchased in the applicable jurisdiction. If this is the case, the amount in Column 7 should be placed in brackets ().

(9) Calculate the tax due (or overpaid) for each jurisdiction, by multiplying the amount in Column 7 by the tax rate in Column 2. Note: If the amount in Column 7 is in brackets, the amount in Column 8 should also be in brackets.

(10) Copy the amount from Column 8 to Column 10 (if interest is applied to your return, it will be calculated by our IFTA system and you will be sent a Billing Notice)

(11) Add the amounts in Column 10, to determine your Total Fuel Tax. Remember to subtract any amounts shown in brackets. If total is neqative, you have overpaid fuel tax.

(12) Calculate penalty, if applicable. If the report is late, and the amount on Line 11 is a credit (in brackets), enter \$50. If the report is late, or if the total amount due is not submitted with the tax report, and the amount on Line 11 is a liability, enter the **greater** of:
-10% times the amount on Line 11, or
-\$50.

If you have any questions about a preprinted amount on Line 13, please call us.

Add amounts in Column 6 from both sides of Tax Report. Carry this total forward to Line B on front of Tax Report

Add amounts in Column 3 from both sides of Tax Report. Carry this total forward to Line A, on front of Tax Report

(14) Sign your return.

(13) Add Lines 11, 12 and 13.
-If a positive number (a liability) results, enter this amount on Line 14, and attach a cheque for this amount, payable to Minister of Finance - Manitoba.
-If a negative number (a credit) results, enter this amount, in brackets, on Line 15. If you do not circle this amount, indicating that you wish to receive a refund, it will remain as a credit on your account to be applied against future liabilities.

Surtaxes

- Several IFTA member jurisdictions impose surtaxes in addition to their regular fuel tax collected at the pump. Since surtaxes are additional taxes collected through the IFTA tax report, no credit is allowed for tax-paid litres in the calculation of surtaxes.
- Jurisdictions who impose a surtax (currently Indiana, Kentucky and Virginia) will have two lines on the tax report:
 - On the first line, you will calculate your tax liability or credit, just like you do for all the other jurisdictions.
 - On the second line, which shows "ST" for surtax, you simply copy the Net Taxable Litres determined in the original line for that jurisdiction, and multiply this litre amount by the Surtax rate in Column 2.

Filing your IFTA Quarterly Tax Report

- IFTA Quarterly Tax Reports, along with any tax, interest and penalties owing, are due by the last day of the month following the quarter being reported, as follows:

Reporting Quarter	Due Date
Jan. 1 - Mar. 31	April 30
Apr. 1 - June 30	July 31
July 1 - Sept. 30	Oct. 31
Oct. 1 - Dec. 31	Jan. 31

- If the due date falls on a weekend or public holiday, the due date becomes the next business day. Filing your correctly completed tax report by the due date will avoid costly interest and penalty charges.
- A return envelope will be sent to you with your preprinted tax report. You may either mail your report, or deliver it in person to one of the addresses below.

Additional Information

- This bulletin contains all the information you need to correctly prepare and file your IFTA Quarterly Tax Report.
- Additional information regarding your responsibilities and the benefits of being an IFTA licensee can be found in your IFTA Motor Carrier Instruction Manual. The information included in this manual includes:
 - motor carrier responsibilities
 - base jurisdiction responsibilities
 - IFTA licensing process
 - recordkeeping requirements
 - tax payments/refunds
 - appeals procedures
 - enforcement provisions
 - jurisdiction contact lists
- A manual was provided to all IFTA licensees when their licenses were issued. If you have misplaced your manual, please call us and we will provide a replacement.

You can contact us at the offices below if you need additional information concerning your operations under IFTA.

Winnipeg Office

Manitoba Finance
Taxation Division
101 - 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone (204) 945-3194
Manitoba Toll Free 1-800-564-9789
Fax (204) 948-2087
Email: bwilgosh@gov.mb.ca
Web Site: www.gov.mb.ca/finance/taxation
Office Hours: 8:00 a.m. to 4:30 p.m.

Westman Regional Office

Manitoba Finance
Taxation Division
349, 340 - 9th Street
Brandon, Manitoba R7A 6C2
Telephone (204) 726-6153
Manitoba Toll Free 1-800-275-9290
Fax (204) 726-6763
Office Hours: 8:30 a.m. to 4:30 p.m.