

THE MOTIVE FUEL TAX ACT THE GASOLINE TAX ACT

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

General Information

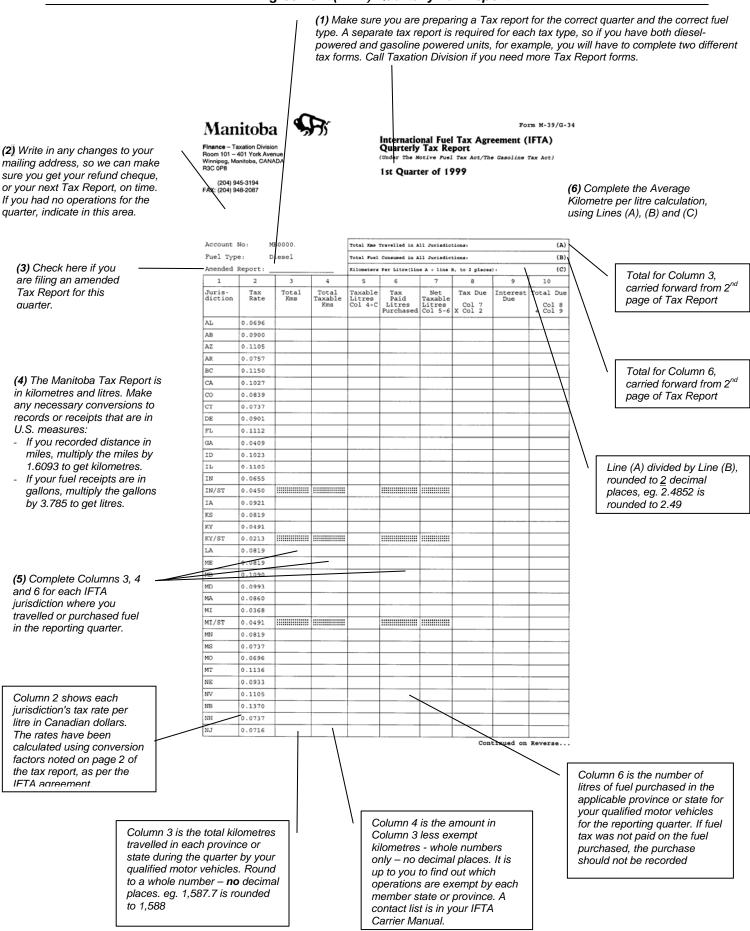
 All IFTA licensees agreed in their license applications to comply with the requirements of the International Fuel Tax Agreement. This bulletin is designed to help licensees fulfill IFTA's reporting requirements.

Quarterly Tax Report

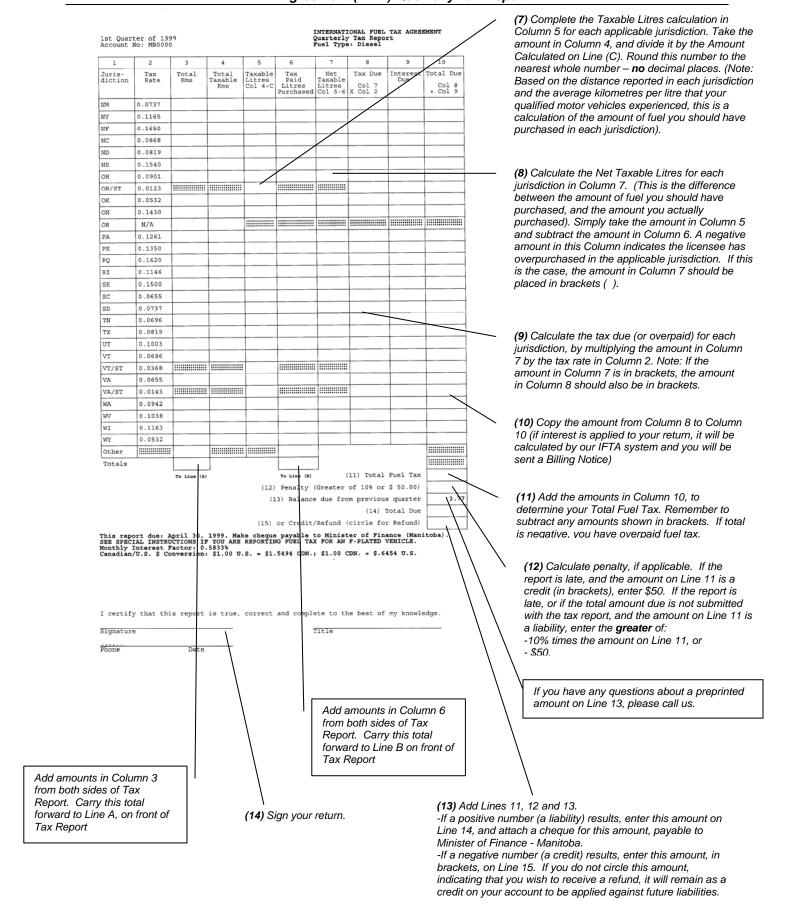
- The Quarterly Tax Report is used to report the number of kilometres travelled and the number of litres of fuel purchased and consumed during each quarter, and to pay any tax due.
- A sample tax report, step by step instructions and additional information are shown on the following pages. Please use 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.



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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:

Due Date
April 30
July 31
Oct. 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.