

## INSTRUCTIONS FOR COMPLETING THE IFTA FUEL TYPE SCHEDULE

A separate schedule must be completed for each fuel type. Complete the top portion of the form: Legal name, business identification number (i.e. BIN) and the quarter ending date. Gallons and miles must be converted into litres and kilometres using the following conversion rates: 1 U.S. gallon = 3.785 litres, 1 mile = 1.6093 kilometres.

- **Column 1** The meaning of the jurisdiction codes can be obtained from the IFTA Fuel Tax Rate Chart (form AT2062). Ensure to enter the information on the line that corresponds to the IFTA state/province in which you are reporting activity.
- **Column 2** Enter the total tax paid litres of the specified fuel purchased and put into use in each jurisdiction. When using from bulk storage, report only tax paid litres removed for use in your trucks. Fuel remaining in storage cannot be claimed until used. Round to the nearest whole litre.
- **Box 9** Add all amounts in Column 2 and enter the total tax paid litres for all IFTA jurisdictions into Box 9.
- **Box 10** Add all other fuel purchased and put into use including non-tax paid litres purchased in all IFTA jurisdictions and all other tax paid and non-tax paid fuel purchased in non-IFTA jurisdictions. Enter this amount into Box 10.
- **Box 11** Add Box 9 and Box 10 and enter the grand total into Box 11.
- **Column 3** Enter the total kilometres travelled in each jurisdiction for the fuel type. Round to the nearest whole kilometre.
- **Box 12** Add all amounts in Column 3 and enter the total kilometres travelled in all IFTA jurisdictions into Box 12.
- **Box 13** Enter the remaining kilometres travelled in all other (non-IFTA) jurisdictions into Box 13.
- **Box 14** Add Box 12 and Box 13 and enter the grand total into Box 14.
- **Box 15** Calculate the average kilometres per litre for the fuel type:  $\text{Box 14} \div \text{Box 11}$ . Round this amount to the nearest 2 decimal points and enter the amount into Box 15. (For quarters ending prior to September 30, 1999, round this amount to the nearest 4 decimal points). This average will be used in Column 5 to calculate the taxable litres consumed in each jurisdiction.
- **Column 4** Enter the total taxable kilometres travelled in each jurisdiction. Fuel tax trip permit kilometres are not considered taxable kilometres in any jurisdiction. Round to the nearest whole kilometre.
- **Box 16** Add all amounts in Column 4 and enter the total taxable kilometres travelled for all IFTA jurisdictions into Box 16.
- **Column 5** Enter the total taxable litres of this fuel consumed for each jurisdiction:  $\text{Column 4} \div \text{Box 15}$ . Round to the nearest whole litre.
- **Box 17** Add all amounts in Column 5 and enter the total taxable litres consumed for all IFTA jurisdictions into Box 17.
- **Column 6** Enter the tax or (refund) due litres of fuel used in each jurisdiction:  $\text{Column 5} - \text{Column 2}$ . **Indicate refund amounts within brackets ( ).** For jurisdictions with a surcharge, this amount is the same as the taxable litres (Column 5). The surcharge is additional tax owing and cannot be a refund amount.
- **Box 18** Add all amounts in Column 6 and enter the total net taxable litres for all IFTA jurisdictions into Box 18.
- **Column 7** The tax rate for each jurisdiction's fuel type is indicated in a separate Fuel Tax Rate Chart (form AT2062). Enter the tax rate for the specific fuel type for each jurisdiction in which you are reporting activity. NOTE: The tax rates have already been converted to "dollars per litre" in Canadian funds.
- **Column 8** Enter the tax or (refund) due to each jurisdiction, calculated to the nearest cent. This is the amount in Column 6 multiplied by the tax rate for that jurisdiction in Column 7. **Indicate refund amounts due within brackets ( ).**
- **Box 19** Calculate the total tax or (refund) due in Canadian funds for the specified fuel type by adding all the entries in Column 8, round to the nearest dollar and enter this amount into Box 19. Carry this amount forward to the appropriate fuel type line on page 2 of the IFTA Tax Return (form AT2059).
- **Column 8a** Calculate and enter the amount of interest due for each jurisdiction. See Information Circular IFTA-4R3 for further details. It is not mandatory to complete this column at the time of filing. TRA will continue to calculate the interest charges and communicate these charges by a Notice of Assessment.
- **Box 20** Add all amounts in Column 8a and enter the total interest due for all IFTA jurisdictions into Box 20. Carry this amount forward to Box 46 on page 2 of the IFTA Tax Return (form AT2059).
- **Column 8b** Enter the total amount due or the total amount of (refund) in each jurisdiction:  $\text{Column 8} + \text{Column 8a}$ . **Indicate refund amounts within brackets ( ).**
- **Box 21** Add all amounts in Column 8b and enter the total due or total (refund) for all IFTA jurisdictions into Box 21.