

INTERNATIONAL FUEL TAX AGREEMENT
CARRIER MANUAL

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Please read this manual prior to applying for a license under the International Fuel Tax Agreement. This manual explains your responsibilities as a participant of IFTA. If you have any questions about IFTA after reading this manual, please call the Revenue Division toll-free at 1-800-667-6102 extension 7749 or from within Regina at 787-7749. We welcome your suggestions about this manual. Note that the IFTA Articles of Agreement takes precedence over the information provided in this manual.

Updated information is also available on the internet. See these sites for current information:
www.iftach.org and www.gov.sk.ca/finance

I. INTRODUCTION

The International Fuel Tax Agreement (IFTA) is an agreement among jurisdictions to simplify the reporting of fuel taxes by interjurisdictional motor carriers. "Jurisdiction" refers to a State of the United States, the District of Columbia or a Province or Territory of Canada.

Features of IFTA include:

- A single fuel tax license (and decals) that authorize your vehicles to travel in all member jurisdictions without requiring the purchase of fuel trip permits.
- A single fuel tax return that details your operations in each of the member jurisdictions.
- Ability to credit the fuel tax overpayment of one jurisdiction against the liability of another jurisdiction.
- Ability to remit one cheque or receive one refund from your base jurisdiction.
- Fewer audits, usually conducted by the auditors from your base jurisdiction.

License your firm through Saskatchewan IFTA if:

- You are a Saskatchewan based interjurisdictional motor carrier. This means you have "qualified motor vehicles" which are based in Saskatchewan for vehicle registration purposes.

and

- You keep the operational control and records for your vehicles in Saskatchewan or will make your records available to us for audit.

and

- Some travel is accrued in Saskatchewan by "qualified motor vehicles" with the fleet.

QUALIFIED MOTOR VEHICLE

A qualified motor vehicle is a motor vehicle or combination of vehicles used, designed or maintained for the transportation of persons or property having:

1. Two axles and a gross vehicle weight or registered gross vehicle weight exceeding 11,797 kilograms (26,000 pounds); or
2. Three or more axles regardless of weight, or;

3. A combined weight or combined registered weight exceeding 11,797 kilograms (26,000 pounds).

II. APPLICATION/LICENSING

A. Original Application For License

To receive your IFTA license and decals, complete an application form and send it to our office by mail or in person. The application requests general information about you and your interjurisdictional operation. Include the license application fee and vehicle decal fees with your application. The fee charges are listed on the application form. Complete the entire form as incomplete applications will not be processed. All correspondence from our office will be mailed using your mailing address as provided on this form. Applications may be obtained by contacting the Revenue Division. If you cancel your account and want to reactivate it later, you must file an original license application. For detailed information see section IV subsection B. Renewal applications for the following year will automatically be sent to each active licensee prior to the end of the current registration year. (See sample IFTA license application, Exhibit A).

B. Cancellation

You may cancel your IFTA account when you are no longer operating qualified motor vehicles interjurisdictionally. When requesting the cancellation of your IFTA license, please send a detailed letter along with your last quarterly return. No phone calls please, we must have a signed request before your account will be cancelled.

Upon cancellation of your IFTA account, you must destroy the original and all copies of your IFTA license, and destroy all IFTA decals. Saskatchewan's auditors have the discretion to conduct an exit audit of your records after your IFTA account is closed. After cancellation you must keep all records for 4 years. (See Section VII.)

A new application form along with all required licensing fees is needed to reactivate your cancelled account.

C. IFTA License

We will issue a single IFTA license for your fleet of vehicles. The license is valid from January 1 through December 31. Make photocopies of the original license and place one in each of your qualified motor vehicles. Keep the original license in a safe place. Use the original to make additional copies when adding a qualified motor vehicle to your fleet during the license year. The license is valid only when accompanied by IFTA decals. (See a sample IFTA license, Exhibit B.)

D. IFTA Decals

You must purchase two (2) decals for each vehicle in your fleet. You may purchase extra decals for any additional vehicles you add to your fleet anytime during the year. The identification decals must be placed on the exterior portion of both sides of the cab. Manufacturers, dealers or drive-away operations may temporarily display the decals in a visible manner on both sides of the cab. If your vehicle does not properly display the IFTA decals (in the required locations) you may receive a citation **and** may be required to purchase a fuel trip permit. Please contact our office if you have any questions on this requirement. **The decals are valid only when accompanied by an IFTA license.** (See a sample decal order form, Exhibit C and a sample decal, Exhibit D.)

Note that decals must be removed from a vehicle upon sale or trade of the vehicle and upon cancellation or revocation of your IFTA license.

A 30 day temporary decal is available for situations where a new vehicle is being placed into an existing fleet, and permanent decals have not yet been processed. These temporary decals may be sent by fax and will allow your vehicle to be put into operation quickly. (See a sample temporary permit, Exhibit E.)

E. Credential Fees

The licensing fees (and decal fee) may change from time to time. All fees are listed on our license application and renewal form. Please contact our office if you have questions.

F. Lease and Rental Agreements

1. Long-term leases and rental agreements (more than 30 days), by a lessor regularly engaged in the business of leasing or renting vehicles, should detail which party, lessor or lessee, is responsible for fuel tax reporting. The agreement should specifically define the period the agreement covers. The agreement period must coincide with the fuel tax reporting periods. If the lease does not clearly establish which party will report fuel tax use, the party registering the vehicle (lessee) will be held responsible. Keep a copy of the lease or rental agreement indicating the party responsible for paying and reporting fuel taxes.
2. In the case of short-term rental agreements (29 days or less), by a lessor regularly engaged in the business of leasing or renting vehicles, the lessor must report and pay the fuel tax unless:
 - (a) the lessor has a written rental contract designating the lessee as the party responsible for reporting and paying the fuel tax;
and
 - (b) the lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.

3. In the case of a household goods carrier operating under an intermittent lease, the party responsible for reporting fuel tax will be that party whose operating authority is used to transport the goods.

G. Bankruptcies

If you file for bankruptcy, send a copy of your notice of bankruptcy to our office. IFTA licenses may be revoked if you fail to file returns and/or fail to pay all fuel tax, penalty and interest due. To avoid revocation of your license, contact our office for assistance.

III. LICENSE RENEWAL

Your IFTA license and decals expire on December 31 of each year. At least sixty days before the expiration date, you will receive an IFTA License/Renewal application. Complete the form and make any changes to your name and address. Return the renewal form and license and decal fees to our office by December 1st, to allow us to process your application before the expiry date. Your IFTA license may be cancelled or revoked if the renewal application is not received in our office by December 31.

Your renewal license and decals will be issued after your account is screened for compliance with all Saskatchewan IFTA requirements. We cannot issue a renewal license and decals if your account has been suspended or revoked or if your account is not in good standing. If your license (account) has been cancelled, you must submit a new application along with all required licensing fees. If your license (account) was suspended or revoked, you must file all delinquent returns, along with past due taxes, penalties and interest. The reinstatement procedure is explained in the following section.

IV. REVOCATIONS AND REINSTATEMENT

A. Revocation (Also see Section VI - Failure to Report)

If you do not file on time, pay your taxes in full, or follow our recordkeeping requirements, we may revoke your IFTA license. A license may be revoked for outstanding audit assessments or for failure to comply with other requirements. The notice of revocation will be mailed to the mailing address listed on your license application. If your license is revoked, you must destroy the original and all copies of your IFTA license, and destroy all IFTA decals. Notification will be given to all Saskatchewan law enforcement agencies and other IFTA jurisdictions of your revocation. **Do not use your decals or license if they have been Revoked. Vehicles operating after revocation will be subject to a citation and may be held until all outstanding issues are resolved.**

We may also suspend or refuse any registration, certificate or permit issued by Saskatchewan Finance or by SGI. This includes making your firm ineligible to register under the International Registration Plan (IRP).

B. Reinstatement of IFTA License

To reinstate your revoked IFTA license you must satisfy the requirements which resulted in the revocation and make all required payments. This includes all taxes, penalties and interest paid in full, all returns filed, and receipt of all records requested by us. You will be required to complete a new application and pay all fees to reactivate your account.

C. Bonds/Guarantees

IFTA members are not normally required to post a bond with Saskatchewan. You may be required to post a bond if you do not file fuel returns, pay taxes, interest or penalties in the time allowed, or if an audit reveals that a guarantee is necessary to protect the interests of IFTA member jurisdictions. You may also be required to post a bond if your cheque(s) is returned by your banking institution.

V. TAX REPORTING/REFUNDS & CREDITS

A. Quarterly Reporting

You must complete fuel tax forms (with complete payments) four times each year. The reporting quarters and due dates are:

REPORTING QUARTER	DUE DATE
January – March	April 30
April – June	July 31
July – September	October 31
October – December	January 31

We will send the tax return to you at least 30 days before each due date. If you do not receive your return form, it remains your responsibility to report by the due date. Please contact us if you do not receive the return and we will mail or fax one to you.

If you wish to use a computer generated return form, it must have the same format, size, and layout as the return form provided by our office. To avoid problems it is recommended that you provide our office with a copy of the form for approval prior to implementing its use. Use of unacceptable return forms may result in unnecessary late filing penalties and interest charges.

All tax rates shown on your return are expressed in Canadian cents per litre and are the current rates for the IFTA member jurisdiction for that reporting quarter. Do not use old return forms. We will keep you informed of changes made to IFTA. This includes any new jurisdictions.

You must report to us each quarter. If you do not operate your vehicles in IFTA jurisdictions, please tell us on your return. When you do not report, we will assume that you operated and are avoiding fuel tax payments. Failure to file a return with us may result in revocation of your fuel tax license. (For more details, see Section IV, Revocations.) (See a sample quarterly return, Exhibit F).

Detailed and updated instructions for completing the IFTA Quarterly Fuel Consumption Return are found on the reverse side of the reporting form.

B. Late Reporting (Penalties and Interest)

IFTA imposes penalties for failure to file a return, filing a return after the due date, or underpayment of taxes for each fuel type.

The minimum penalty for filing a late return is \$50, or 10% of your total tax liability, whichever is greater. Underpayment of tax will result in a penalty of 10% of your total tax liability.

Interest will be charged on all late taxes due EACH JURISDICTION. The interest rate is the Canadian Treasury rate plus 2%. IFTA charges a full month of interest for each month or part of a month when your return is late. For example, if your first quarter return has a postmark of May 1st, you would be charged one month interest on any tax due for any jurisdiction.

Filing on time means the return is postmarked by the due date.

Mail your return and payment to the address shown on the return. If a return is hand-delivered to our office it must be received by the due date. If the due date is a Saturday, Sunday, or a legal holiday, the next business day is the final filing date. The due date for each quarter is shown on the top of every fuel tax return.

C. Measurements

Saskatchewan filers must report fuel usage and distance travelled in Canadian measurements. Please convert fuel and mileage by using the following table. Round your totals to the nearest whole litre or kilometre.

Conversion Table:

1 Litre	equals	.2642 U.S. Gallons
1 Imperial Gallon	equals	4.546 Litres
1 U.S. Gallon	equals	3.785 Litres
1 Mile	equals	1.609 Kilometres
1 Kilometre	equals	.62137 Miles

D. Tax Exempt Distance

Saskatchewan IFTA requires the reporting of both "Total Kilometres" and "Taxable Kilometres". Tax exempt distance (not included in taxable kilometres) is allowed when your vehicle(s)

- operate under a single trip **fuel** permit; or
- qualify for an exemption that is provided by a member jurisdiction.

When audited you must provide proof of exempt distance claimed on fuel tax returns. If you have questions regarding exempt distance, please contact our office or the applicable jurisdiction. Jurisdictional exemption information and contacts are available on the IFTA Website (www.iftach.org) or by contacting our office.

E. Taxes Due, Refunds and Credits

When completing your tax return, apply any overpayment in one jurisdiction to the taxes owed to another jurisdiction. If your tax owed is more than your overpayment, please send one cheque to us for the net tax owed. If your overpayment is more than your tax owed, we will credit the overpayment to your account for use in future quarters. If you prefer, we will refund your credit. To request a refund, mark the refund box on your tax return. All credits up to and including the last return will be refunded. We will refund your credit within 90 days of your request. **You must request your refund within four years of the date of filing the return.**

F. Payments

All tax payments and credential fees should be made payable to the **Minister of Finance**. If cheques are returned by any banking institution, all licenses and vehicle registrations will be suspended by Saskatchewan Finance. We will hold any refund (fuel tax or audit) or use it to cover the returned cheque until full payment is received. If your authorized agent provides payments and issues a cheque that is returned, we will hold you (your account) responsible for complete payment. We may request that future payments be made by certified cheque.

VI. FAILURE TO FILE OR PAY FUEL TAX FEES (Also see Section IV - Revocations & Reinstatement)

A. Failure to File Fuel Tax Returns

If you fail to file your fuel tax returns, your license will be revoked. **All IFTA member jurisdictions and law enforcement agencies will be notified of this action.** We may estimate your tax liability for each member jurisdiction based upon the information available to us. Your past filing history, or the history of similar filers, will be used for this tax assessment. Once we have compiled an accurate comparison of your fleet, we will assess you the estimated tax liability, along with any interest and penalties. We may require you to post a fuel tax bond that will be applied to future tax liabilities. It will be your responsibility to prove the assessment is not correct or inappropriate.

B. Failure to Pay Fuel Tax Fees

Failure to pay the fuel tax due each jurisdiction according to the fuel tax return, will result in interest and penalty charges. You must clear the liability for each IFTA member jurisdiction, through our office, or your license will be revoked. Tax credits pending on your account or credit from an audit will first be applied to any tax due, interest, or penalty owing from quarterly fuel tax returns. **You are responsible to pay all charges billed to you by our office or your license may be revoked. All IFTA member jurisdictions and law enforcement agencies will be notified of this action.** If you do not agree with the charges, you will be required to prove the charges are not correct or inappropriate.

VII. RECORDKEEPING REQUIREMENTS

A. Record Retention

You must maintain records to prove that the information reported on your tax return is accurate. You must keep these records for four years from the date of filing the return. You may keep your records on paper, microfilm, microfiche, or digital imaging. Failure to keep proper records may result in revocation or suspension. (See Section IV - Revocations).

It is your responsibility to maintain records of all interjurisdictional operations by your qualified motor vehicles in your fuel fleet. The Trip Report (Individual Vehicle Distance and Fuel Report – see Exhibit G) is an acceptable source document for recording your vehicle operations and fuel purchases.

1. The Trip Report (Individual Vehicle Distance and Fuel Report – Exhibit G)

Your records must support the information you provided on the fuel tax return. This includes proof of tax-paid fuel purchases, tax exempt distance travelled, taxable distance and taxable fuel.

All trip reports **must** include:

- Date of trip (starting and ending dates)
- Trip origin and destination
- Routes of travel (list the highway used when leaving and entering a jurisdiction)
- Total trip distance (beginning and ending odometer or hubodometer readings at each jurisdiction line)
- Distance by jurisdiction (odometer or hubodometer readings at each jurisdiction line)
- Power unit number or Vehicle Identification Number (VIN)
- Fleet number
- Registrant's name

The form "Individual Vehicle Distance and Fuel Report" (Trip Report) is approved as a mileage source document if properly completed. (See Exhibit G for a sample form.)

2. All original fuel receipts or invoices **must** include:

- Date of fuel purchase
- Seller's name and address
- Number of litres purchased
- Fuel tax paid on number of litres
- Fuel type
- Price per litre or total amount of fuel sale
- Unit number (the vehicle **or** equipment into which the fuel was placed must be identified)
- Purchaser's name - For lease or rental agreement, receipts will be accepted in either name provided a legal connection can be made to the reporting party.
- **Keep a copy of the lease or rental agreement indicating the party responsible for paying fuel taxes.**
- All fuel which is placed in the tank of qualified motor vehicles must be included on the IFTA return.

Fuel tax receipt documentation may include credit card receipt or microfilm/microfiche of the original (unaltered) receipt or invoice. These are valid for audit purposes.

3. Bulk Fuel Storage

Please keep all delivery tickets and receipts for bulk fuel. Your records must distinguish between fuel placed in qualified motor vehicles and non-qualified motor vehicles (such as cars, pick-up trucks, small trucks, and recreation vehicles). Records must show non-highway vehicles (such as construction equipment and farm vehicles) using the bulk fuel. The jurisdiction in which your bulk fuel tax was paid is the jurisdiction where you purchased the fuel. Your records must identify the number of litres taken from bulk storage and the unit number of the qualified motor vehicle in which it was placed. This will require the installation of a meter to establish the number of litres placed in the tank.

If you have your own tax paid bulk fuel storage, credit may be obtained through us. Your records must contain the following information:

1. Date of withdrawal
2. Number of litres withdrawn (metered)
3. Fuel type
4. Unit number (the vehicle into which the fuel was placed must be identified)
5. Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Tax-exempt fuel placed in qualified motor vehicles must be identified in your records and on the Quarterly Fuel Consumption Return.

4. Over The Road (OTR) Purchases

Support your OTR purchases with original receipts or invoices, credit card receipts, microfilm or microfiche images of receipts. We will not accept altered photocopies or erased receipts presented to support any claim of tax paid purchases.

5. Documentation of All Exemptions Claimed

This may include your temporary fuel trip permit. Keep a copy of each temporary fuel trip permit with your records.

B. Monthly & Quarterly Summaries

An acceptable distance accounting system is necessary to substantiate the information reported on each quarterly tax return filed. Records must include distance and fuel purchase information for each individual vehicle for each trip and must be recapped in monthly fleet summaries. Receipts, invoices, and trip reports for each qualified motor vehicle must support your distance and fuel purchase summaries. (See Exhibit H & I for sample vehicle summaries and Exhibit J for a sample fleet summary.)

VIII. AUDITS

When you are selected for an audit we will contact you in advance. We will make every effort to schedule the audit at a mutually convenient time.

When records are not acceptable to our auditors, they may take one or more of the following actions:

1. Request that you reconstruct your distance and fuel records if this is feasible.
2. Estimate your distance travelled and fuel consumed based on your reporting history or the history of a similar operation.
3. Apply a standard average of 1.70 km's per litre in calculating your tax liability.
4. Refuse your unsupported claims for exemptions and tax paid purchases.

At the completion of the audit, the auditor will discuss preliminary findings with you. He or she will give you suggestions on how to improve or simplify your recordkeeping. We will send you our audit findings and direct you to take corrective action. If you do not keep your records in Saskatchewan and we must send our auditor to another jurisdiction, you (or your company) will be required to pay all travel expenses connected with your audit.

We will send the audit results to the IFTA jurisdictions in which your vehicles travelled. If our auditor finds that you owe taxes to any member jurisdiction, you will pay the tax, penalty, and interest owed directly to us. We will distribute your payment to each member jurisdiction. If we find that an IFTA jurisdiction owes you money, we will credit your account for the amount owed to you by other IFTA jurisdictions.

Usually audits are completed by Saskatchewan auditors, however, other IFTA member jurisdiction representatives may also join the audit if they wish. A joint audit of the International Registration Plan and your fuel tax account may be conducted.

IX. ELECTRONIC FILING

Carriers registered under IFTA in Saskatchewan can use the Saskatchewan Electronic Tax Service (SETS) to:

- File and pay Quarterly Fuel Consumption Returns.
- File and pay annual licence renewals.
- Order and pay for additional decals.
- Prepare a return at period end and post-date filing and payment to the due date.
- Make a payment on account.
- View tax transactions and account statements online.

- Authorize a 3rd party (e.g. accounting firm or consultant) to file and/or pay on your behalf.
- Pay licence renewal and/or decal fees online using VISA or MasterCard.

SETS Makes it convenient for businesses to file tax returns, by offering three levels of service:

LEVEL 1

- No registration necessary.
- Unique E-file code is printed at the bottom of each quarterly return and renewal application.
- E-file code used to file the return or renew IFTA license through the Internet.
- Order additional decals simply using account number.
- Payment can be made by Internet banking, wire transfer or cheque.
- Pay license renewal and/or decal fees using VISA or MasterCard.

LEVEL 2

- Register for a unique User ID and Password.
- File returns, renew IFTA license and view IFTA account information online.
- Order additional decals.
- Payment can be made by Internet banking, wire transfer or cheque.
- Pay license renewal and/or decal fees using VISA or MasterCard.

LEVEL 3

- Register for a unique User ID and Password.
- File returns, renew IFTA license and view IFTA account information online.
- Order additional decals
- Make payments by pre-authorized debit (PAD), in addition to other methods.
- Pay license renewal and/or decal fees using VISA or MasterCard.
- Authorize your accountant/consultant to file on your behalf.

To file a return, renew your license, order additional decals, or to register for SETS visit the Government of Saskatchewan website at: www.gov.sk.ca/finance/revenue/efile.

This manual explains your responsibilities as a participant of IFTA. If you have any questions about IFTA after reading this manual, please call the Revenue Division toll-free at 1-800-667-6102 extension 7749 or from within Regina at 787-7749. We welcome your suggestions about this manual. Note that the IFTA Articles of Agreement takes precedence over the information provided in this manual.

Updated information is also available on the internet. See these sites for current information: www.iftach.org and www.gov.sk.ca/finance

EXHIBITS

Exhibit A – Sample Application Form and Instructions

For further information or to download, [click here](#).

B. SAMPLE IFTA LICENSE



SASKATCHEWAN
FINANCE
Revenue Division

2350 Albert Street
Regina, SK
S4P 4A6

INTERNATIONAL FUEL TAX AGREEMENT LICENSE

Issued To: TEST COMPANY LIMITED
2350 ALBERT STREET

REGINA SK S4P 4A6

License Number	Year	Expiry Date
SK123450002	CCYY	December 31, CCYY

This license is issued under the terms of the International Fuel Tax Agreement and is valid for the vehicles operated by the licensee in all IFTA jurisdictions.

A copy of this license must be carried in each vehicle.

Instructions

1. Retain the original license with your records at your business address.
2. Photocopy and place a copy of this license in each qualified motor vehicle in your fleet.
3. The decal must be placed on the exterior portion of both sides of the cab.

Cancellation Instructions

1. Cancellation may be requested when you are no longer operating qualified motor vehicles interjurisdictionally. You must provide written details to Saskatchewan Finance.
2. Upon cancellation, you must remove decals from all vehicles, destroy unused decals and all copies of this license. You will be subject to a citation for use of an invalid license and/or decals.
3. Returns must be filed for all reporting periods up to the cancellation date, and all taxes, penalties, and interest owing must be paid to Saskatchewan Finance to avoid revocation of the IFTA license and/or ineligibility to register your vehicles in Saskatchewan.

* * * *

Effective January 1, 1997, **with the exception of the jurisdictions listed below**, all Canadian and American jurisdictions are members of the International Fuel Tax Agreement.

It is your responsibility to ensure that fuel tax requirements are met in these **non-member jurisdictions**:

ALASKA
NORTHWEST TERRITORIES
YUKON TERRITORY
DISTRICT OF COLUMBIA



SASKATCHEWAN
FINANCE
Revenue Division
2350 Albert Street
Regina, SK S4P 4A6

INTERNATIONAL FUEL TAX AGREEMENT

(IFTA) LICENSE APPLICATION

License Year _____

Legal Name/Address of Applicant:

Name: _____
 Address: _____
 City: _____
 Province: _____ Postal Code: _____
 Telephone #: _____ - _____ - _____
 Fax Number: _____ - _____ - _____
 Contact Person: _____

IFTA Account #: _____

Operating Name/Mailing Address (if applicable):

Name: _____
 Address: _____
 City: _____
 Province: _____ Postal Code: _____
 Telephone #: _____ - _____ - _____
 Fax Number: _____ - _____ - _____
 Contact Person: _____

DECALS ONLY

License and Decal Fees:

Annual License Fee \$ 0.00

Total # of decals required (# of motor vehicles _____ x 2) _____ x \$2.00 = _____

Total Fees Payable _____

Total Payment Enclosed \$ _____

Office Use: Decal #'s issued _____ to _____
--

_____ Office Use

Certification: The applicant agrees to comply with the reporting, payment, recordkeeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant authorizes the Province to remit taxes owing to other jurisdictions on their behalf and authorizes the Province to withhold any refund of tax overpayment, if delinquent taxes are due any member IFTA jurisdiction. The applicant authorizes the Province to exchange information with other member jurisdictions and with IFTA Inc. (a clearinghouse that distributes information to the IFTA jurisdictions). Failure to comply with these provisions shall be grounds for revocation of the IFTA license in all member jurisdictions. I certify that I fully understand what is required of me and I certify that the information contained in this application is to the best of my knowledge, true, accurate, and complete.

Authorized Signature

Title

Date

Make cheque payable to: **Saskatchewan Finance**

Exhibit D – Sample Decal

To view, [click here](#).

SAMPLE DECAL PERMIT

Saskatchewan 2350 Albert Street
Finance Regina, Saskatchewan
S4P 4A6
Revenue Division

INTERNATIONAL FUEL TAX AGREEMENT

30 DAY TEMPORARY DECAL PERMIT

Permit # 334



Valid for the period 01/15/2000 to 12:00 midnight 02/15/2000

Issued To:

IFTA Account #: SK999990000
TEST COMPANY LIMITED
123 ANY ROAD

ANYTOWN, SK
S0A 1B2

Vehicle Description:

Year	Make	Model	Serial Number	Plate Number
2000	TRUCK		ABC123EFGH456789	123ABC

This temporary permit is issued under the terms and conditions of the International Fuel Tax Agreement and is valid for the vehicle specified above in all IFTA jurisdictions. A copy of this temporary permit must be carried in the vehicle.

THIS TEMPORARY IFTA DECAL PERMIT IS NOT VALID UNLESS ACCOMPANIED BY A COPY OF THE CARRIER'S SASKATCHEWAN IFTA LICENSE.

Exhibit F – Sample Quarterly Fuel Consumption Report

To view, [click here](#).

INDIVIDUAL MONTHLY VEHICLE DISTANCE AND FUEL SUMMARY

Carrier Name			Year/Month		Vehicle Identification Number			Unit #	
IRP Acct/Fleet No.					IFTA Account #				
	SASKATCHEWAN		2nd Jurisdiction		3rd Jurisdiction		TOTAL		
DATE	Distance	Fuel	Distance	Fuel	Distance	Fuel	Jurisdictional Distance	Jurisdictional Fuel	
	(Kms)	(Litres)	(Kms)	(Litres)	(Kms)	(Litres)	(Kms)	Litres	
	(1)	(2)	(3)	(4)	(5)	(6)	=(1)+(3)+(5)	=(2)+(4)+(6)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
Total									
(use additional pages for additional jurisdictions)									

