

HOW TO COMPLETE THE IFTA FUEL TAX REPORT

- Column 1** - Contains the two-letter abbreviation for all IFTA jurisdictions and the corresponding tax rate expressed in Canadian cents per litre for the fuel type indicated on this return.
- Column 2** - Enter the total number of kilometers travelled in each IFTA jurisdiction by qualified vehicles for the fuel type indicated on this return. Kilometers travelled in any jurisdiction not listed must be recorded next to 'NI - Non-IFTA'.
- Column 3** - Enter the total taxable kilometers travelled in each IFTA jurisdiction by qualified vehicles for the fuel type indicated on this return. Taxable kilometers travelled in any jurisdiction not listed must be recorded next to 'NI - Non-IFTA'. **Kilometres travelled under a single trip fuel permit are not considered taxable kilometres and should be excluded from this column.**
- Column 4** - Enter the total number of tax paid litres of fuel purchased by qualified vehicles in each IFTA jurisdiction for the fuel type indicated on this return. This must include any tax paid litres issued from your bulk storage to your qualified vehicles. The total number of litres purchased in any jurisdiction not listed, as well as any tax-free litres issued to qualified vehicles, must be recorded next to 'NI - Non-IFTA'.
- Box #8** - Enter the total of Column 2. Box #8 must equal the total number of kilometers travelled in all jurisdictions for the fuel type indicated on this return.
- Box #8A** - Enter the total of Column 3. Box #8A must equal the total number of taxable kilometres travelled in all jurisdictions for the fuel type indicated on this return.
- Box #9** - Enter the total of Column 4. Box #9 must equal the total number of litres (including tax-free litres) of fuel issued to qualified vehicles for the fuel type indicated on this return.
- Box #10** - Calculate and enter the average kilometers per litre (rounded to the nearest two decimal places) for the fuel type indicated on this return. This is equal to the total kilometres travelled divided by the total number of litres issued (Box #8 ÷ Box #9).
- Column 5** - Calculate and enter the taxable litres of fuel consumed in each jurisdiction. This is equal to the taxable kilometers travelled from Column 3 divided by the average kilometers per litre from Box #10.
- Column 6** - Calculate and enter the net taxable litres of fuel in each jurisdiction. This is the difference between the taxable litres consumed from Column 5 and the tax paid litres purchased from Column 4. If the figure in Column 5 is greater than the figure in Column 4 the result is the number of litres subject to tax in that jurisdiction. If the figure in Column 5 is less than the figure in Column 4 the result is the number of litres subject to (credit) in that jurisdiction.
- Column 7** - Enter the tax due or (credit) due for each jurisdiction for this fuel type. This is the figure from Column 6 multiplied by the tax rate from Column 1. Credit amounts should be indicated with parenthesis () or brackets [].
- Box #11** - Enter the net tax due or (credit) for all jurisdictions for this fuel type. This is the sum of all taxes due minus the sum of all (credit)s (Column 7).
- Box #11A** - Copy the net tax due or (credit) from Box #11.
- Column 8** - Contains the surcharge rate for the jurisdiction indicated in column 1.
- Column 9** - Calculate and enter the surcharge payable (if applicable). This is equal to the number of taxable litres consumed from Column 5 multiplied by the surcharge rate from Column 8.
- Box #12** - Enter the total surcharge payable for all jurisdictions. This is the sum of Column 9.
- Box #13** - Enter the total tax due or (credit) for all jurisdictions for this fuel type. This is the sum of Box #12 and Box #11A.
- Box #14** - Enter the amount of the payment you are enclosing for this fuel type (include any previous balance, and any applicable penalty and interest charges in this amount).

General Information

- A separate fuel tax return must be completed for each fuel type (as indicated on the front of this form). If you require a return for a specific period and fuel type, please call our office.
- Gallons and miles must be converted into litres and kilometers using the following conversion rates:
 - 1 mile = 1.609 kilometers
 - 1 imperial gallon = 4.546 litres
 - 1 U.S. gallon = 3.785 litres
- The currency exchange rate used to convert U.S. tax rates to Canadian currency may be obtained by calling our office.
- Indicate by checking the appropriate box on the front of this form if you wish to apply for a refund of any credit balance on your Saskatchewan IFTA account.
- Penalty will apply on all late returns at the rate of \$50.00 or 10% of the net amount payable (whichever is greater).
- Interest will apply each month or part month on all late returns, as established by IFTA, on any tax due to each of the jurisdictions. The current rate of interest may be obtained by calling our office.
- Interest will apply on any outstanding balance on your Saskatchewan IFTA account at our current rate of interest. This rate may be obtained by calling our office.
- Please report any changes in your company's name, location, or mailing address, etc. to our office.
- Please report to us immediately if you intend to cease operation or wish to cancel your Saskatchewan IFTA account (written details must be provided).
- **For further information call toll-free 1-800-667-6102.**