

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)  
OPERATING MANUAL FOR BRITISH COLUMBIA CARRIERS**

**Fuel and Carbon Tax Section  
Consumer Taxation Programs Branch  
Ministry of Finance**

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## I. INTRODUCTION

### Overview

The International Fuel Tax Agreement (IFTA) is a multi-jurisdictional agreement which establishes a single system for administering and collecting fuel taxes from interjurisdictional carriers. Under the Agreement, a carrier registers with its base jurisdiction and receives credentials which allow the IFTA licensee to travel in other IFTA member jurisdictions. Carriers file a single quarterly tax return and payment to their base jurisdiction for travel in other IFTA jurisdictions. Base jurisdictions process the tax returns and distribute taxes based on where fuel is consumed. Base jurisdictions also audit its carriers on its own behalf and on the behalf of other members.

This manual outlines a carrier's responsibilities as a participant of IFTA but does not supersede or replace the legislative requirements under the *Motor Fuel Tax Act* (MFTA). If you have questions concerning IFTA, please contact the Ministry of Finance, Consumer Taxation Programs Branch, Fuel and Carbon Tax Section in Victoria by fax at 250 387-5882, or send an e-mail to [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca). For toll-free access in Canada call 1 877-388-4440.

This manual and other related information regarding IFTA is available electronically (see Appendix A). A summary of IFTA licensee responsibilities outlined in this manual is provided in Appendix B of this manual.

### Background

Prior to IFTA, carriers were required to register with each jurisdiction in which they travelled, obtain permits, and periodically file fuel tax returns. A carrier travelling across North America could be required to file more than 200 fuel tax returns and applications per year. Jurisdictions also had different information requirements, tax returns, and due dates.

In 1983, the states of Arizona, Iowa, and Washington entered into a fuel tax agreement (IFTA) with the objectives of simplifying reporting requirements and providing uniform laws for the administration and collection of fuel consumption taxes for interjurisdictional carriers.

In 1991, the United States Congress passed the *Intermodal Surface Transportation Efficiency Act, ISTEA* (ICE TEA), under which all states that required carriers to report their fuel consumption, were required to join IFTA by September 30, 1996. States that did not join IFTA lost both federal highway funding and the right to tax fuel purchased outside their state boundaries but consumed within their state boundaries.

British Columbia has a significant interjurisdictional trucking industry, and joined IFTA effective January 1, 1996. Currently, 58 North American jurisdictions are IFTA members. Only Alaska, the District of Columbia, Hawaii, the Yukon Territory, Nunavut, the Northwest Territories, and Mexico are not members of IFTA.

**IFTA  
Administration**

The IFTA Agreement is administered by its member jurisdictions, which determine the administrative policies, procedures and audit guidelines, and may amend the terms of the Agreement. Tax administrators from the IFTA member states and provinces hold annual meetings to discuss proposed amendments and other matters relating to the performance of the Agreement. IFTA members have created an organization called the International Fuel Tax Association, Inc. (IFTA, Inc.) in Chandler, Arizona, which maintains the Agreement's archives and conducts housekeeping and other administrative functions for its members.

**Advantages of  
IFTA Membership  
for Carriers**

Advantages of IFTA membership for carriers include:

1. A single annual fuel tax licence authorizing a vehicle to travel in all IFTA member jurisdictions.
2. A single quarterly tax return filed with the base jurisdiction covering a carrier's operations in all IFTA jurisdictions.
3. Comprehensive audits conducted by the base jurisdiction on behalf of all member jurisdictions, instead of numerous individual audits conducted by each jurisdiction.

**II. DEFINITIONS**

**Audit:**

A physical examination of the records and source documents supporting the licensee's quarterly tax returns.

**Base Jurisdiction:**

The member jurisdiction where IFTA commercial vehicles are based for vehicle registration purposes (i.e., where the vehicle is plated and insured) and:

- where operational control and operational records of the licensee's IFTA commercial vehicles are maintained or can be made available, and
- where some travel is accrued by IFTA commercial vehicles within the fleet.

The Commissioners of two (2) or more affected jurisdictions may allow a carrier to consolidate the reporting for fleets of vehicles which would otherwise be based in two (2) or more jurisdictions.

**Branch:**

British Columbia's (BC) Ministry of Finance, Consumer Taxation Programs Branch, which includes the Fuel and Carbon Tax Section.

<b>Cancellation:</b>	The withdrawal of a carrier's IFTA licence and privileges at the request of the Licensee.
<b>CTA:</b>	British Columbia's <i>Carbon Tax Act</i> . In British Columbia, fuel used in an IFTA commercial vehicle operating under IFTA is exempt from carbon tax. However, an amount equivalent to the carbon tax is levied under the <i>Motor Fuel Tax Act</i> . This was done to ensure a simple administrative process (i.e., all IFTA registration, reporting and compliance activities occur under one Act rather than two).
<b>Carrier:</b>	A person who owns or operates one or more motor vehicles used interprovincially or internationally for the commercial carriage of passengers or goods.
<b>Commissioner:</b>	The official designated by the member jurisdiction to be responsible for the administration of IFTA.
<b>Gross Vehicle Weight (GVW):</b>	The current weight of a vehicle on the ground which varies depending on the weight of a vehicle, the weight of passengers, cargo, fuel, and accessories added to the vehicle after purchase, and is different than Registered Gross Vehicle Weight (RGVW).
<b>IFTA Carrier Licence:</b>	A licence issued in accordance with the International Fuel Tax Agreement (IFTA).
<b>IFTA Commercial Vehicle:</b>	A motor vehicle used inter-provincially or internationally for the commercial transportation of persons or property, that: <ul style="list-style-type: none"><li>• has two (2) axles and a gross vehicle weight or registered gross vehicle weight exceeding eleven thousand seven hundred and ninety seven (11,797) kilograms or twenty-six thousand (26,000) pounds, or</li><li>• has three (3) or more axles regardless of weight, or</li><li>• is used in combination with a trailer when the weight of such combination exceeds eleven thousand seven hundred and ninety seven (11,797) kilograms or twenty-six thousand (26,000) pounds gross vehicle weight.</li></ul>

#### **Non-Qualifying Vehicles**

A power unit, with two (2) axles, pulling a trailing unit, and the combined GVW or RGVW is less than eleven thousand seven hundred and ninety seven (11,797) kilograms or twenty-six thousand (26,000) pounds is not an IFTA commercial motor vehicle.

An IFTA commercial motor vehicle does not include a recreational vehicle (e.g., a motor home).

<b>IFTA Decal:</b>	A decal issued in accordance with the International Fuel Tax Agreement (IFTA).
<b>IFTA Licensee:</b>	A person who holds a valid IFTA Carrier Licence and is also referred to as a licensee.
<b>Jurisdiction:</b>	A province or territory of Canada, a state of the United States, the District of Columbia, or Mexico.
<b>Lessee:</b>	A person who acquires (e.g., rents or leases) a motor vehicle, with or without a driver, from another person.
<b>Lessor:</b>	A person granting the use of a motor vehicle, with or without a driver, to another person.
<b>Member Jurisdiction:</b>	A jurisdiction which is a member of the International Fuel Tax Agreement.
<b>Motor Fuels:</b>	All fuels used for the generation of power for the propulsion of IFTA commercial vehicles.
<b>Motive Fuel User Permit (MFUP):</b>	<p>A temporary fuel tax permit must be purchased by the owner/operator of an IFTA commercial vehicle that is not registered under IFTA, on or before the vehicle enters an IFTA member jurisdiction.</p> <p>Owner/operators of an IFTA commercial vehicle that is not registered under IFTA, must purchase a MFUP each time the vehicle enters British Columbia by:</p> <ul style="list-style-type: none"><li>• accessing the Transportation Permitting System (TPS) online at <a href="http://www.th.gov.bc.ca/cvse/tps/tps_online.htm">www.th.gov.bc.ca/cvse/tps/tps_online.htm</a>, or</li><li>• calling the Provincial Permit Centre toll-free at 1 800 559--9688.</li></ul> <p>For more information on MFUPs, please see <a href="#">Bulletin MFT-CT 008, International Fuel Tax Agreement and Motive Fuel User Permits</a>. You can find this bulletin on our website at <a href="http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm">www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm</a></p>
<b>MFTA:</b>	British Columbia's <i>Motor Fuel Tax Act</i> .
<b>Recreational Vehicles:</b>	Recreation vehicles are vehicles such as motor homes, pickup trucks with attached campers, and buses used exclusively for personal use by an individual. To qualify as a recreational vehicle, the vehicle cannot be used in connection with any business endeavour (e.g., not depreciated for income tax purposes, has no business advertising, and a commercial driver's licence is not required to operate it).

<b>Registered Gross Vehicle Weight (RGVW):</b>	The maximum licensed weight capacity of a vehicle, which is different than the Gross Vehicle Weight Rating (GVWR) established by the vehicle's manufacturer, and different than the Gross Vehicle Weight (GVW).
<b>Reporting Period:</b>	A period of time consistent with the calendar quarterly periods of January 1 through March 31 (Q1); April 1 through June 30 (Q2); July 1 through September 30 (Q3), and October 1 through December 31 (Q4).
<b>Revocation:</b>	The withdrawal of a carrier's IFTA licence and privileges by the licensing jurisdiction for reasons of non-compliance.
<b>Taxable Distance:</b>	The total kilometres travelled by a licensee's IFTA 'decaled' motor vehicles within a member jurisdiction, including kilometres operated under an IFTA temporary permit. Taxable distance does not include kilometres while operating on a Motive Fuel Tax User Permit or those exempted from fuel taxation by a jurisdiction.
<b>Temporary Permit:</b>	A thirty (30) day permit issued by a base jurisdiction allowing an IFTA licensee to put an IFTA commercial vehicle into service immediately without displaying IFTA decals (e.g., the licensee does not have decals available).
<b>Total Distance:</b>	All kilometres travelled during the reporting period by every IFTA 'decaled' motor vehicle in the licensee's fleet, regardless of whether the kilometres are considered taxable or non-taxable by a member jurisdiction.

### III. QUALIFICATIONS FOR IFTA IN BRITISH COLUMBIA

<b>British Columbia as Your Base Jurisdiction</b>	<p>A carrier may qualify for an IFTA Carrier Licence in British Columbia if the:</p> <ul style="list-style-type: none"><li>• Carrier's IFTA commercial vehicles are registered in British Columbia.</li><li>• Carrier has an established place of business in British Columbia from which carrier operations are performed.</li><li>• Carrier maintains the operational control and operational records for IFTA commercial vehicles in British Columbia or can make those records available in British Columbia.</li><li>• Carrier has IFTA commercial vehicles that travel on British Columbia highways; and</li><li>• Carrier is operating one (1) IFTA commercial vehicle in at least one (1) other IFTA member jurisdiction.</li></ul>
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A British Columbia based carrier operating an IFTA commercial vehicle must:

- register under IFTA with the branch, or
- obtain an MFUP from the Ministry of Transportation and Infrastructure each time your vehicle enters British Columbia.

A carrier does not need an IFTA licence or an MFUP in British Columbia when operating a IFTA commercial vehicle that is:

- an ambulance, school bus, fire truck, taxi or police vehicle, or
- registered for farm use outside of British Columbia.

A carrier based in a jurisdiction that is not an IFTA member (i.e., Yukon, Alaska, Northwest Territories, and Nunavut) may apply to British Columbia for licensing if it operates in British Columbia. British Columbia may accept or reject the application. If accepted, the carrier must agree to make its operational records available for audit in British Columbia, or to pay reasonable per diem travel expenses for auditors to audit its records located outside British Columbia.

British Columbia may reject an application or renewal if the carrier (or its owners, officers, or directors) has a history of non-compliance with the branch or other taxation authorities, if the applicant has failed to file timely returns or remit taxes as required or if a branch audit or inspection indicates non-compliance with the *Motor Fuel Tax Act*.

British Columbia may register an out-of province applicant with this type of compliance history, but the carrier may be requested to post a bond with the province.

#### IV. APPLICATION FOR IFTA CARRIER LICENCE AND DECALS

##### **IFTA Carrier Licence Application**

A carrier may obtain British Columbia's application form by:

1. Download from Internet:  
[www.sbr.gov.bc.ca/documents\\_library/forms/0363FILL.pdf](http://www.sbr.gov.bc.ca/documents_library/forms/0363FILL.pdf)
2. E-mail, fax or phone:  
E-mail: [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)  
Fax: 250 387-5882  
Phone: For toll-free access in Canada call 1 877 388-4440
3. Mail:  
Fuel and Carbon Tax Section  
Consumer Taxation Programs Branch  
Ministry of Finance  
PO Box 9442, Stn Prov Govt  
Victoria BC V8W 9V4

4. Courier:  
Fuel and Carbon Tax Section  
Consumer Taxation Programs Branch  
Ministry of Finance  
1802 Douglas St  
Victoria BC V8T 4K6

## IFTA Licence Procedures

To apply for an IFTA Carrier Licence in British Columbia, a carrier must submit the following to the Fuel and Carbon Tax Section for processing:

1. A completed *Application for a Carrier Licence* form (FIN 363) providing information about the carrier and its operations (see Appendix C for additional information).
2. New carriers are required to pay the annual licence fee of one hundred dollars \$100, plus an initiation fee of two hundred dollars (\$200). For carriers renewing their IFTA Carrier Licence, the annual licence fee is one hundred dollars (\$100). All payments must be made in Canadian funds, payable to the Minister of Finance.

Once the branch has received, processed and approved a carrier's application package:

- A tax account number will be issued to the IFTA licensee, using the prefix designated for British Columbia "BC3" followed by a unique eight (8) digit number. This account number will be used in future correspondence with the licensee and with other IFTA member jurisdictions regarding the licensee.
- IFTA credentials (i.e., licence and decals) will be issued and sent to the licensee.

The branch will **not** issue an IFTA licence if:

- The application form is unsigned, incomplete, or contains misrepresentations, or misstatements.
- The initiation fee and/or annual licence fee is not paid.
- The carrier was previously licensed in another IFTA member jurisdiction and the IFTA licence is under suspension or has been revoked by that member jurisdiction.
- If taxes or returns are still owing to a member jurisdiction.

## Bonding

Bonds may be required from an IFTA Licensee to protect the interests of member jurisdictions. This may occur if:

- The carrier's owner(s), director(s), or officer(s) have a history of non-compliance with the branch or other taxation authorities.

- The licensee fails to file timely returns or remit taxes as required.
- If an audit or inspection indicates non-compliance with the *Motor Fuel Tax Act*.

## V. IFTA CREDENTIALS

### **IFTA Carrier Licence**

An IFTA Carrier Licence or a legible photocopy of the licence must be carried in each IFTA commercial vehicle. Each licence identifies the licensee and the serial numbers of the decals covered by the licence. Failure to carry a copy of the appropriate licence in the vehicle may require the vehicle operator to purchase a Motive Fuel User Permits, and may subject the operator to citations and/or fines each time the vehicle enters an IFTA jurisdiction.

An IFTA Carrier Licence is valid from the date of issue to December 31 of the same calendar year.

### **IFTA Decals**

A set of two decals is required for each IFTA commercial vehicle operated by the licensee. These must be displayed on both sides of the exterior of the cab. Detailed placement and application instructions are provided on the back of each set of decals. Carriers must also ensure that the serial numbers listed on the carrier licence carried in each vehicle correspond to the serial number on the decals placed on the cab of the vehicle. Failure to display a set of two decals appropriately placed on the vehicle and which correspond to the IFTA licence, may require the vehicle operator to purchase Motive Fuel User Permits, and may subject the operator to citations or fines each time the vehicle enters an IFTA jurisdiction.

The application form for an IFTA Carrier Licence asks for the number of IFTA commercial vehicles in the carrier's fleet as well as the number of sets of decals required. Carriers should request a sufficient number of decal sets to reasonably meet annual operational requirements. However, the branch reserves the right to review unusually large requests.

If additional decals are required during the year, a supplementary IFTA Licence will be issued covering the serial numbers of the additional decals. If additional decals are required to place an IFTA commercial vehicle into immediate operation, please request a Temporary Permit.

IFTA licensees are responsible for ensuring that decals are properly distributed and accounted for (e.g., a log of decals issued, to which vehicle, and the date attached). Licensees are also responsible for ensuring that distances travelled by all 'decaled' vehicles are reported on its quarterly tax returns. For audit purposes, records and

supporting tax returns must be kept a minimum of four (4) years from the date the tax return is submitted.

IFTA decals are valid from the date of issue to December 31 of the same calendar year but may be displayed one month early. If the licensee chooses to display IFTA credentials early, there must also be a current IFTA Carrier Licence and a current set of decals appropriately placed on the vehicle (e.g., in December 2012, it may display 2013 decals, but must also display the current 2012 decals).

**Temporary Permits**

An IFTA licensee may contact the branch and request a Temporary Permit if the licensee does not have additional decal sets available and needs to put an IFTA commercial vehicle into service immediately. Temporary Permits will not be issued unless the licensee's account is in good standing. Requests for Temporary Permits are expected to be rare as carriers are encouraged to maintain an inventory of decals for immediate use.

To request a Temporary Permit, a licensee must provide their British Columbia IFTA account number and vehicle specific information including the vehicle make, year, licence (plate) number, and vehicle identification (VIN) number.

A Temporary Permit is valid for thirty (30) days and must be placed, along with a legible copy of the IFTA Carrier Licence, in the IFTA commercial vehicle for which the permit was ordered. Temporary Permits will be faxed or e-mailed to the licensee and the supplemental IFTA Licence and decals to replace the Temporary Permit will be mailed to the licensee for the IFTA commercial vehicle within the thirty (30) day period.

**VI. ANNUAL RENEWAL PROCEDURES**

**IFTA Carrier Licence Renewal Application**

To renew an IFTA Carrier Licence in British Columbia a carrier must submit to the Fuel and Carbon Tax Section, for processing:

1. A completed *Application for a Carrier Licence* form (FIN 363). A pre-printed application for the next calendar year will be sent out in October to all active and current licensees in good standing.
2. The annual *licence fee of one hundred dollars* (\$100). All payments must be made in Canadian funds by cheque or money order and made payable to the Minister of Finance.

Once the branch processes and approves the application, a new IFTA Carrier Licence will be issued along with sets of decals for each IFTA commercial vehicle operated by the licensee.

## VII. REPORTING REQUIREMENTS

**Quarterly Return Due Dates** Tax returns and the full payment of any taxes owing are due quarterly, on or before the last day of the month following the end of the reporting period. **Returns are required even if there was no travel activity outside of British Columbia during the quarter.**

<b>Quarter</b>	<b>Reporting Period</b>	<b>Due Date</b>
1st Quarter	January, February, March	April 30 <sup>th</sup>
2nd Quarter	April, May, June	July 31 <sup>st</sup>
3rd Quarter	July, August, September	October 31 <sup>st</sup>
4th Quarter	October, November, December	January 31 <sup>st</sup>

If the last day of the month is a Saturday, Sunday, or legal holiday in British Columbia, the next business day is considered the due date. If the return is not filed by the due date, it is considered delinquent and the licensee may be subject to penalty and interest provisions prescribed by the MFTA and IFTA Agreement.

For quarterly returns to be considered on time, the following is required:

- Mailed returns with full payment of any taxes owing must be postmarked by Canada Post (or national equivalent if outside Canada) on or before the due date. A business postage meter mark is **not** sufficient. A licensee may wish to request that Canada Post postmark the envelope immediately if the return and payment being mailed is on or near the due date, or
- If a licensee hand delivers the tax return and payment or sends it by courier, it must be received by the ministry by the close of business (4:30 pm) on or before the due date.
- In all cases, payments must be payable in Canadian funds to the Minister of Finance and negotiable on or before the due date.
- If the return indicates no tax due, the licensee may fax it on or before the due date, but it must be received by the ministry by 11:59 pm on the due date.

Please do not file multiple copies of the same return (e.g., both mail and fax the same return) as it impacts the branch's ability to process your return and refund requests in a timely manner.

The branch will send pre-printed IFTA quarterly tax returns to all IFTA licensees for which a return is required at least thirty (30) days prior to the due date of the return.

Current and historical tax rates for all member jurisdictions are available at the IFTA website. Additional information on the

application of fuel taxes in specific jurisdictions may be available in footnotes to IFTA's Tax Rate Matrix. To view tax rates and these footnotes, go to IFTA's website at [www.iftach.org/](http://www.iftach.org/), click on "Tax Rates", and select the appropriate reporting quarter.

A carrier which does not receive its quarterly tax return through the mail should contact the branch. Failure to receive the quarterly tax return form does not relieve the licensee of its reporting obligations.

## Quarterly Return Content

Quarterly tax returns are used to determine the tax due for, or refund due from, each member jurisdiction. Carriers may complete:

1. The paper return which is sent to each licensee; or
2. The branch's electronic return which is available at [www.sbr.gov.bc.ca/documents\\_library/forms/0360FILL.pdf](http://www.sbr.gov.bc.ca/documents_library/forms/0360FILL.pdf)  
Instructions for completing this electronic are available at [www.sbr.gov.bc.ca/documents\\_library/form/IFTAEinstructions.pdf](http://www.sbr.gov.bc.ca/documents_library/form/IFTAEinstructions.pdf)

When completing their IFTA quarterly tax return form electronically or manually, licensees must calculate and provide the following information:

1. The total kilometres travelled by the licensee's IFTA commercial vehicles in each IFTA and non-IFTA member jurisdiction (Column 6) including distances travelled while on a Motive Fuel User Permit (see also Appendix E).
2. The taxable kilometres travelled by the licensee's IFTA commercial vehicles in each IFTA member jurisdiction (Column 7). Do not include:
  - Distances travelled in non-IFTA jurisdictions (e.g., Alaska and Yukon).
  - Distances travelled while on a valid Motive Fuel User Permit. Copies of permits must be included with your return.
  - Non-taxable distances allowed by an IFTA member jurisdiction. Please include an explanation of any non-taxable distances with your return.
3. The litres of fuel purchased by the licensee's IFTA commercial vehicles in each IFTA and non-IFTA jurisdiction (Column 9) including fuel purchases while travelling on a Motive Fuel User Permit.
4. Using the electronic return, the following calculations are automatically done for the carrier. If using the paper return, IFTA licensees must calculate:
  - The fuel consumption rate or average kilometres per litre (Section 2) by dividing the total kilometres travelled (total of Column 6) by the total tax paid litres purchased (total of Column 9).

- The taxable litres consumed (Column 8) for each IFTA member jurisdiction by dividing the taxable kilometres travelled by the average net taxable litres.
- The net taxable litres (Column 10) for each IFTA member jurisdiction by subtracting tax paid litres from the taxable litres consumed (Column 8 minus Column 9).
- The tax due (Column 12) for each IFTA member jurisdiction by multiplying the net taxable litres and the tax rate (Column 10 times Column 11).

The jurisdictional interest payable, if any, (Column 13) and total tax due (Column 14) will be automatically calculated when the return is reviewed by the branch.

**Notes:**

- See Appendix E for a complete list of IFTA member jurisdictions and jurisdictional codes.
- Non-IFTA jurisdictions include Yukon (YK), Northwest Territories (NT), Nunavut (NU), Alaska (AK), District of Columbia (DC), Hawaii (HI), and Mexico (MX).
- Litres and kilometres must be rounded to the nearest whole number (e.g., 500.49 litres is rounded to 500; and 500.50 to 501).
- Average Kilometres per Litre (KPL) calculations must be taken to three (3) decimal places and then rounded to two (2) decimal places (e.g., 1.874 is rounded to 1.87; and 1.875 to 1.88).
- Calculate the KPL for each fuel type separately.
- The full payment of any taxes owing must accompany the tax return. Only one (1) remittance (e.g., cheque) needs to be sent to the branch for the net tax due to all member jurisdictions.
- The branch may not accept an IFTA quarterly tax return if it is unsigned, incomplete, or if it contains misrepresentations or misstatements.

**Measurement  
Conversion Table**

British Columbia's IFTA licensees are required to report based upon Canadian measurements. Conversion rates are:

1 US gallon = 3.7850 litres	1 litre = .2642 US gallons
1 mile = 1.6093 kilometres	1 kilometre = .62137 miles

On the IFTA quarterly tax returns, litres purchased and kilometres travelled must be rounded to the nearest whole number.

**Exempt Fuel Use (Off-loading) - Proportional Use Exemption**

British Columbia has a refund provision for the difference between the clear and coloured fuel tax rates while the vehicle is stationary for the pumping and dispensing of liquids or other materials to or from a commercial motor vehicle (use of hydraulic arms or hydraulic cylinders specifically excluded). The refund cannot be claimed on the quarterly tax return form but must be applied for separately.

Further information regarding this type of refund can be found at: [www.sbr.gov.bc.ca/documents\\_library/bulletins/mft-ct\\_003.pdf](http://www.sbr.gov.bc.ca/documents_library/bulletins/mft-ct_003.pdf)

Other IFTA member jurisdictions may also allow vehicles, which have a common fuel reservoir for both locomotion on the highway and the operation of other commercial equipment, to qualify for a proportional use or off-loading exemption. An off-loading exemption cannot be claimed on the quarterly tax return.

For additional information go to IFTA's web site [www.iftach.org/](http://www.iftach.org/) or contact the respective member jurisdiction.

**Tax-Exempt Kilometres**

British Columbia does not have tax-exempt kilometres. However, other IFTA member jurisdictions may allow tax-exempt kilometres. Tax-exempt kilometres can be claimed on the quarterly tax return if documentation to support the claim is provided (e.g., Motive Fuel User Permits).

For additional information on tax-exempt kilometres go to IFTA's website [www.iftach.org/](http://www.iftach.org/) or contact the respective IFTA member jurisdictions.

**VIII. ASSESSMENTS FOR FAILURE TO FILE RETURNS**

**Failure to File on Time**

When an IFTA licensee files a late tax return, and/or fails to remit the total tax due on or before the due date, the branch, on behalf of all member jurisdictions, will:

1. Charge the licensee interest on the late return, for overdue taxes owed to individual IFTA jurisdictions (i.e., jurisdictional interest).
2. Charge the licensee interest on any unpaid taxes.
3. Issue a warning letter, or assess a penalty equal to 10 percent of the net tax due.

A subsequent late tax return, and/or failure to remit the total tax due on or before the due date in the following twelve (12) month period may result in the immediate suspension of an IFTA Carrier Licence.

**Failure to File a Return**

When an IFTA licensee fails to file a tax return, and/or fails to remit the total tax due, the branch, on behalf of all member jurisdictions, will:

1. Suspend or revoke an IFTA Carrier's Licence, subjecting the vehicle operator to the purchase of Motive Fuel User Permits, and/or citations, and/or fines each time its IFTA commercial vehicle(s) enters an IFTA jurisdiction.
2. Assess the licensee for the estimated taxes due to each member jurisdiction.
3. Charge the licensee jurisdictional interest on the estimated tax due.
4. Assess a penalty equal to 10 percent of the estimated tax due.

**IX. TAX REFUNDS**

**Claiming a Refund**

IFTA licensees may request a refund on their IFTA quarterly tax return for any overpayment of tax (i.e., credit) provided the refund amount is greater than \$10.00. A refund will be issued once the branch determines there are no delinquent returns, and all tax liabilities including any outstanding audit assessments have been satisfied for all member jurisdictions.

All jurisdictions require documentation to support a claim of tax-exempt kilometres.

Tax credits may also be carried forward for up to four (4) years and applied to subsequent IFTA quarterly returns for any taxes owing.

**X. LICENCE CANCELLATION, SUSPENSION, REVOCATION AND REINSTATEMENT**

**Licence Suspension**

An IFTA Carrier Licence may be suspended by the branch for any failure to comply with the provisions of the MFTA or IFTA Agreement such as:

1. Failure to file an IFTA quarterly tax return.
2. Failure to remit all taxes due.
3. A second late tax return, in a twelve (12) month period.
4. Failure to pay an audit assessment within a time frame specified by the branch.

The branch will notify the IFTA licensee and all member jurisdictions when a suspension has occurred, and the licensee or its driver(s) will be required to purchase Motive Fuel User Permits each time its IFTA commercial vehicle(s) enter an IFTA jurisdiction.

**Licence  
Cancellation or  
Revocation**

An IFTA Carrier Licence may be cancelled at the request of the IFTA licensee or revoked by the branch.

1. In the case of the licensee, the cancellation box on the final IFTA quarterly tax return may be checked and the end date completed to indicate the end of operations under IFTA, or the licensee may submit a written request for cancellation. The branch will only accept the licensee's request if all reporting requirements and IFTA tax liabilities has been satisfied.
2. In the case of the branch, an IFTA Carrier Licence will be automatically cancelled (i.e., revoked) if the licensee fails to satisfactorily address the reason(s) for its suspension within a time specified by the branch.

Whether cancelled or revoked, the carrier must return its original IFTA Carrier Licence and all unused IFTA decals to the branch. The carrier must also remove all IFTA decals and photocopies of the IFTA Carrier Licence from its vehicles.

A final audit may be conducted by any member jurisdiction upon cancellation or revocation of an IFTA Carrier Licence. Records must be retained for a minimum of four (4) years from the date the final quarterly tax return was filed.

**Licence  
Reinstatement**

The branch may reinstate a suspended or revoked IFTA Carrier Licence once all delinquent returns and the payment of any outstanding liabilities have been received and processed. This may take up to **21 business days** from the postmark date.

When all the terms of reinstatement have been met, the branch will notify all member jurisdictions that the suspension or revocation has been rescinded. Until an IFTA Carrier Licence is reinstated, the licensee or driver is required to purchase a Motive Fuel User Permit each time their IFTA commercial vehicle(s) enter an IFTA jurisdiction.

The licensee may be required to post a cash bond or other security satisfactory to the branch in an amount sufficient to satisfy any potential liabilities to all member jurisdictions.

**XI. RECORD-KEEPING REQUIREMENTS**

**Distance Records**

It is the licensee's responsibility to maintain complete and accurate travel records of all interjurisdictional and intrajurisdictional operations of IFTA 'decaled' vehicles. The licensee's records must detail the extent of travel in each jurisdiction, and support the information reported on the quarterly tax return. Acceptable

documentation is a trip report that including at least all of the following information.

1. Date of trip (starting and ending).
2. Trip origin and destination (including city and province or state).
3. Routes of travel as well as beginning and ending odometer readings.
4. Total trip kilometres.
5. Total distance by jurisdiction.
6. Vehicle unit or vehicle identification number.
7. Vehicle fleet number.
8. Licensee's name.

### **Fuel Records**

IFTA licensees must maintain complete and accurate records of all fuel purchased, received, and used by IFTA 'decaled' vehicles. Fuel types include gasoline, diesel, propane, blended fuels (e.g., gasohol and ethanol), compressed natural gas, liquid petroleum, and kerosene. Separate totals must be compiled for each fuel type. Records for retail and bulk purchases are to be maintained separately.

### **Fuel Receipt Documentation and Content**

To receive credit for tax-paid purchases, licensees must retain receipts or invoices, credit card receipts, automated vendor-generated listings, or microfilm/microfiche of the receipts or invoices.

An acceptable receipt or invoice for tax-paid purchases must include, but is not limited to, the following information.

1. Date of purchase.
2. Seller's name and address.
3. Number of litres purchased.
4. Fuel type.
5. Price per litre or total amount of sale.
6. Fleet unit number.
7. Purchaser's name.

### **Bulk Storage Fuel**

IFTA licensees may have bulk fuel storage facilities, and depending on the jurisdiction from which the fuel was purchased, fuel tax may or may not be paid at the time of delivery.

If bulk fuel is delivered to a licensee, acceptable fuel records must contain the following information:

1. Date of each receipt of fuel.
2. Name and address of the person from whom the fuel was purchased or received.

3. Number of litres received.
4. Type of fuel.
5. Plate or ID number of the vehicle or equipment into which the fuel was placed.

For withdrawals from licensee-owned, tax-paid storage, credit may be obtained if the following detailed records are kept.

1. Date of withdrawal.
2. Number of litres.
3. Fuel type.
4. Fleet unit number.
5. Purchase and inventory records to show that tax was paid on all bulk purchases.

## XII. LEASED MOTOR VEHICLES

### **Requirements for Leased Vehicles**

Every IFTA commercial vehicle leased to an IFTA Licensee is subject to the IFTA requirements to the same extent and in the same manner as an IFTA commercial vehicle owned by the licensee.

In the case of lessors, lessees, independent contractors, and household goods agents, the following applies:

1. A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee. Such a lessor may be issued an IFTA Carrier Licence if an application has been properly filed and approved by the base jurisdiction.
2. In the case of a carrier using independent contractors under long term leases (i.e., thirty (30) days or greater), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. If the lessee (IFTA carrier) assumes responsibility for reporting and paying fuel taxes, the base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee regardless of the jurisdiction in which the IFTA commercial vehicle is registered for vehicle registration purposes by the lessor.
3. For motor vehicle leases of twenty-nine (29) days or less, the trip lessor is responsible for all IFTA fuel returns, unless the lessor has a written rental contract which identifies the lessee as responsible, and the lessor has a copy of the lessee's IFTA Carrier Licence.

4. In the case of a household goods carrier using independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel tax is as follows:
  - The lessee when the IFTA commercial vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessee regardless of the jurisdiction in which the IFTA commercial vehicle is registered for vehicle registration purposes by the lessor or lessee.
  - The lessor (i.e., independent contractor, agent, or service representative) when the IFTA commercial vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessor regardless of the jurisdiction in which the IFTA commercial vehicle is registered for vehicle registration purposes.

### XIII. AUDITS AND INSPECTIONS

#### Single Comprehensive Audit

Every IFTA licensee is subject to inspection and audit. Under the IFTA Agreement, the base jurisdiction audits its licensees on behalf of all member jurisdictions. A licensee selected for a routine audit will normally be contacted in writing by the branch at least thirty days (30) prior to the audit.

Any questions pertaining to an audit should be directed to:

Audit Manager  
Consumer Taxation Audit Branch  
P.O. Box 3 Station Tower  
Suite 910 - 13401 108<sup>th</sup> Avenue  
Surrey, BC V3T 5T3

Phone: 604 586-4167

Fax: 604 586-4183

For toll free access call 1 877 388-4440 and **request a transfer to 604 586-4167**

Licensees may also be subject to inspections. Inspections may include the review of travel records, fuel purchases, decal log books and decal inventories, and may also encompass an examination to establish any unauthorized uses of coloured fuel, interjurisdictional travel while the carrier's licence is revoked or cancelled, and other offences under the *Motor Fuel Tax Act* (e.g., failure to remove IFTA decals from IFTA licensed vehicles when the carrier's licence is revoked or cancelled).

**Four Year Audit Period**

The IFTA licensees must maintain records for four (4) years from the date an IFTA quarterly tax return is due or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments. Effective February 21, 2007, the audit period was reduced from six (6) to four (4) years for non-FTA vehicles and equipment.

If a licensee fails to provide records for an audit, the four (4) year period is extended from the date the request is made until the records are provided.

**Failure to Provide Records**

If an IFTA licensee does not make records available to the auditor, or does not maintain records from which the true tax liability can be determined, the branch will estimate the licensee's liability. The estimate may be based on the licensee's filing history (e.g., past fuel consumption and distances travelled), records received from third parties, industry data, or IFTA's standard of 1.7 kilometres per litre. The estimate is a final determination unless, on appeal, a licensee can demonstrate that the estimate is incorrect in light of information they have available.

**Audit Results**

After completion of the audit, the audit findings will be reported to the licensee in writing and a copy will also be sent to any member jurisdiction affected by the audit. British Columbia will collect any tax, penalty, and interest owed to all member jurisdictions and will forward these amounts to them on behalf of the licensee.

**XIV. APPEAL PROCEDURES**

**Appeals to the Minister**

IFTA licensees may appeal:

1. A refusal by the branch to issue or renew an IFTA Carrier Licence.
2. A suspension or revocation of an IFTA Carrier Licence by the branch.
3. A disallowed refund.
4. An audit assessment issued by the branch.

The IFTA licensee must serve notice of appeal on the Minister of Finance within 90 days after a statutory notice of the original findings has been sent to the licensee. If the appeal is not made within 90 days, the findings will be considered final.

The notice of appeal must be in writing and addressed to:

Minister of Finance  
PO Box 9445, Stn Prov Govt  
Victoria BC V8W 9V5

On receipt of this notice, the Minister will consider the matter, amend or affirm a course of action, and notify the licensee of the findings of fact and ruling on the appeal.

Further general information on the appeal process is available in **Bulletin GEN 003**, *Appeals of Tax Assessments, Disallowed Refunds or Other Determinations*, which is available by using the links from the branch's motor fuel tax and carbon tax website at: [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/MotorFuelTax\\_CarbonTax/mft\\_ct.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm)

If the licensee still disagrees with audit findings, the licensee may request any or all member jurisdictions to audit its records. Each jurisdiction may accept or deny the request. Jurisdictions auditing the licensee's records will audit only their portion of the licensee's operation. The licensee must make records available at a place designated by the requesting member jurisdiction.

### **Appeals to the Courts**

If an IFTA licensee is dissatisfied with the Minister's decision they may appeal to the Supreme Court of British Columbia. An appeal to the court is commenced by filing a petition under Rule 10 of the Supreme Court Rules. The petition must be filed in the Supreme Court Registry within 90 days after the date of the minister's notification of decision.

## APPENDIX A

### Additional Web Based Information Sources

IFTA, Inc.'s homepage is: [www.iftach.org/](http://www.iftach.org/) and contains:

- List of Member Jurisdictions Contact People and Addresses
- Quarterly Tax Rates (including Footnotes) for each Jurisdiction
- All Exemptions by Jurisdiction
- IFTA Procedures and Audit Manuals
- IFTA Articles of Agreement

British Columbia's Motor Fuel Tax and Carbon Tax homepage is:

[www.sbr.gov.bc.ca/business/Consumer\\_Taxes/MotorFuelTax\\_CarbonTax/mft\\_ct.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm) and contains links to British Columbia's:

#### Forms

- Application for Carrier Licence (FIN 363)
- Instructions for Completing the Licence Application
- IFTA Electronic Quarterly Tax Return Form (FIN 360)
- Instructions for Completing the Quarterly Tax Return

#### Bulletins and Notices

- Bulletin MFT-CT 008 – International Fuel Tax Agreement and Motive Fuel User Permits
- Bulletin GEN 003 - Appeals of Tax Assessments, Disallowed Refunds or Other Determinations
- Bulletin MFT-CT 005 – Tax Rates on Fuels
- British Columbia – IFTA Operating Manual for BC Carriers

#### Ministry of Transportation and Infrastructure

- Commercial Vehicle Safety and Enforcement  
[www.th.gov.bc.ca/cvse/](http://www.th.gov.bc.ca/cvse/)
- Commercial Transport Policy Manual;  
[www.th.gov.bc.ca/cvse/CTPM/index.htm](http://www.th.gov.bc.ca/cvse/CTPM/index.htm)
- Information for Commercial Carriers – Booklet  
[www.th.gov.bc.ca/cvse/references\\_publications/booklets1-6/pdf/Booklet\\_1\\_Commercial\\_Carriers.pdf](http://www.th.gov.bc.ca/cvse/references_publications/booklets1-6/pdf/Booklet_1_Commercial_Carriers.pdf)

#### Insurance Corporation of British Columbia (ICBC)

- ICBC Home Page  
[www.icbc.com](http://www.icbc.com)
- ICBC – Commercial Licensing  
[www.icbc.com/Licensing/lic\\_getlic\\_comm\\_index.asp](http://www.icbc.com/Licensing/lic_getlic_comm_index.asp)

#### British Columbia Ministry of Finance

- Consumer Taxes Home Page  
[www.sbr.gov.bc.ca/business/Consumer\\_Taxes/consumer\\_taxes.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/consumer_taxes.htm)

## APPENDIX B

### IFTA Carrier Licence: 2012 Summary of Responsibilities

Information in this 2012 Summary of Responsibilities is provided for your convenience and guidance and is not a replacement for the legislation. For more detailed information on IFTA, including links to the *Motor Fuel Tax Act*, the *International Fuel Tax Agreement (IFTA) Operating Manual for BC Carriers*, the carrier license application, and IFTA electronic quarterly fuel tax return form and instructions, please visit our motor fuel and carbon tax website at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/MotorFuelTax\\_CarbonTax/mft\\_ct.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm)

#### Licences and Decals

Carriers are responsible for ensuring copies of their IFTA licence and decals are properly distributed and accounted for (e.g., a log of decals issued, to which vehicle and the date attached). Carriers are also responsible for ensuring that distances travelled by all their 'IFTA decal' motor vehicles are reported in their quarterly tax returns.

A vehicle will not be considered to be operating under IFTA unless a valid and legible copy of the IFTA licence is carried in the vehicle and a set of two decals are appropriately displayed on the exterior portion of both sides of the vehicle's cab.

- Carriers must ensure that the serial numbers listed on the IFTA licence carried in the vehicle's cab correspond to the serial number of the decals placed on the side of the cab.
- Detailed placement and application instructions are provided on the back of each decal.
- Failure to display a copy of the licence or decals may subject the vehicle operator to the purchase of Motive Fuel User Permits, and/or result in citations and/or fines each time the vehicle enters an IFTA jurisdiction.

The IFTA Carrier Licence is valid until December 31<sup>st</sup> of the year issued. A renewal form will be sent to you in October for the next calendar year.

#### Tax Returns

Tax returns and full payment of any taxes owing are due quarterly; *please note a return is required even if there is no inter-jurisdictional travel activity* (i.e., travel outside the province).

The return due date is the last day of the month following the last month of the reporting period. If that day is a Saturday, Sunday, or legal holiday, the next business day is considered the due date.

<u>Reporting Period</u>	<u>Return Due Date (On or Before)</u>
1 <sup>st</sup> Quarter (January, February, March)	April 30 <sup>th</sup>
2 <sup>nd</sup> Quarter (April, May, June)	July 31 <sup>st</sup>
3 <sup>rd</sup> Quarter (July, August, September)	October 31 <sup>st</sup>
4 <sup>th</sup> Quarter (October, November, December)	January 31 <sup>st</sup>

For returns to be considered on time, the following is required:

- Mailed returns with full payment must be **postmarked** by **Canada Post** (or national equivalent if outside Canada) on or before the due date. A business postage meter mark is **not** sufficient. If you mail your return or payment on, or near, the due date, you should ask Canada Post to postmark the envelope immediately; or
- If not mailed, returns with full payment, must be received and date-stamped by a Ministry of Finance office on or before the due date; and
- In all cases, payments must be made by cheque or money order, negotiable on or before the due date, and payable in Canadian funds to the Minister of Finance;
- If your return indicates no tax due, you may either mail or fax it on or before the due date.

## IFTA Carrier Licence: 2012 Summary of Responsibilities (Continued)

Please do not send us multiple copies of the same return (e.g. do not mail and fax the same return) as this delays the processing of your return and/or refund.

If your return is late or you owe taxes to any IFTA jurisdiction:

- your licence may be suspended or revoked for all IFTA jurisdictions and you may be required to purchase trip permits each time your vehicle(s) enter an IFTA jurisdiction,
- a Notice of Assessment may be issued for the estimated amount of tax due plus a penalty equal to 10% of the tax due. Interest may be assessed for the late return or taxes owing and any subsequent returns or payments which are late, and
- the province may take action to collect amounts owing.

Delinquent returns and payments must be received and processed before a suspension or revocation is removed. This may take up to **21 business days** from the postmark date or the date stamped by a Ministry of Finance office.

- Please notify the Fuel Tax and Carbon Tax Section of any changes (e.g. address, phone number, etc.) in writing or note these changes directly on your quarterly tax return.
- If you wish to provide the branch with authorization to discuss your IFTA related tax and financial information with, and accept signed IFTA returns from, your representative, please complete and submit a copy of FIN 151 which is available at [www.sbr.gov.bc.ca/documents\\_library/forms/0151FILL.pdf](http://www.sbr.gov.bc.ca/documents_library/forms/0151FILL.pdf)
- An IFTA electronic tax return form to help reduce mathematical and tax rate errors in preparing your return is available from our website at [www.sbr.gov.bc.ca/documents\\_library/forms/0360FILL.pdf](http://www.sbr.gov.bc.ca/documents_library/forms/0360FILL.pdf)

### Records

It is your responsibility to maintain accurate records of fuel purchases and distance travelled for all inter and intra-jurisdictional operations of your IFTA 'decaled' vehicles. Distances travelled must be reconciled to odometer or hub odometer readings.

For audit purposes you must keep records supporting IFTA tax returns for a minimum of four (4) years from the date a return is due or filing date, whichever is later.

### British Columbia's IFTA Carriers

The motor fuel and carbon tax website address, containing information relevant to IFTA carriers is at: [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/MotorFuelTax\\_CarbonTax/mft\\_ct.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm)

- The IFTA Operating Manual for BC Carriers;
- Tax Bulletins and Notices specific to BC Carriers;
- Forms and instructions for completing a Carrier Licence Application (FIN 363);
- Instructions for Completing the Quarterly Tax Returns; and
- An electronic IFTA tax return form at [www.sbr.gov.bc.ca/documents\\_library/forms/0360FILL.pdf](http://www.sbr.gov.bc.ca/documents_library/forms/0360FILL.pdf)

### Contact Us

If you require further information on any of the above, please visit our IFTA website at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/MotorFuelTax\\_CarbonTax/mft\\_ct.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.htm) or contact the Fuel and Carbon Tax Section by:

E-mail: FuelTax@gov.bc.ca  
Fax: 250-387-5882

## APPENDIX C

### Reminder to British Columbia's IFTA Carriers 2012 Licence Renewal

Your 2011 IFTA credentials (licence and decals) expire on December 31, 2011. To renew your IFTA licence and decals for 2012, your IFTA account must be in good standing. This means, you have filed all tax returns, including your 3<sup>rd</sup> quarter 2011 tax return, and you do not have an unpaid balance on your account.

To receive your 2012 IFTA licence and decals by January 1, 2012, please complete, sign and return the enclosed *Application for Carrier Licence: International Fuel Tax Agreement (IFTA)* form (**FIN 363**) plus the enclosed renewal payment voucher and your renewal fee to the ministry by November 25, 2011.

#### Important Renewal Information

You must review and update any information that may be outdated or incorrect, such as your name or address, on the enclosed application form. You must also complete all boxes on the form.

The **owner, partner or corporate officer**, must complete and sign the certification by applicant (box 19 on the application form).

The renewal fee, either a cheque or money order for \$100.00, must be payable in Canadian funds to the Minister of Finance. Please provide a separate cheque or money order and renewal payment voucher for each application you may be submitting.

You may request a decal set for each IFTA commercial vehicle you anticipate operating interjurisdictionally, including those you expect to add to your fleet during the calendar year. In most cases, we will issue your requested number of decal sets. However, we reserve the right to review unusually large requests.

If you wish to provide the ministry with authorization to discuss your IFTA account information and accept signed IFTA returns from your representative, follow the instructions in box 18, the *Authorizing a Representative* section.

Please allow time for processing your application and mail delivery (e.g., December 19<sup>th</sup>) before contacting the ministry to determine the status of your application.

For further information, please e-mail the Fuel and Carbon Tax Section at [FuelTax@gov.bc.ca](mailto:FuelTax@gov.bc.ca)

## APPENDIX D

## 2012 IFTA Carrier Licence Application: Instructions

Line	Heading	Description
1.	<b>Name of Applicant</b>	The legal name of your business organization, proprietor or partnership.
2.	<b>Trade Name/Doing Business As</b>	The trade name or the name under which you conduct business (if different from the legal name of the business).
3.	<b>Name of Contact Person for IFTA Purposes</b>	The name and telephone number of the person we may contact for information about this application and/or tax returns.
4.	<b>Carrier's Business Address</b>	The physical address where daily operations are conducted, <b>not</b> a postal box number.
5.	<b>Mailing Address</b>	If different than above. All letters will be sent to this address.
6.	<b>Mailing Address for IFTA Quarterly Returns</b>	The address to which the quarterly IFTA tax returns should be sent, if different than above.
7.	<b>Type of Ownership</b>	Your business structure: Sole Proprietorship, Partnership, Corporation (include the incorporation number), or if Other, specify whether you are a society, or a federal, provincial, or other level of government.
8.	<b>Incorporation Date</b>	If incorporated, the date of incorporation.
	<b>Business Commenced Date</b>	Date that you actually started doing business.
	<b>Date Commenced Travel Outside BC</b>	Date that you actually started travelling outside British Columbia.
9.	<b>Do you Have an Active IFTA Licence with Another Jurisdiction</b>	If applicable, provide the name of the jurisdiction and the IFTA Licence Number.
10.	<b>Other Registration Information</b>	If applicable, provide the following information: <ul style="list-style-type: none"> <li>International Registration Plan (IRP) number and jurisdiction held in,</li> </ul>

		<ul style="list-style-type: none"> <li>• Federal Business Number - Your 9-digit identifier that the Canada Revenue Agency assigns to all taxpayers who register for Federal programs, such as GST, corporate tax, payroll source deductions, etc., and</li> <li>• US DOT number (usually 7 digits) issued to you by the US Department of Transportation.</li> </ul>
11.	<b>Previous Owner</b>	If you purchased this business, please supply all applicable information regarding the previous owner.
12.	<b>Name of Owner</b>	As applicable, list the name(s) of the proprietor, all the partners, or up to three corporate officers; please note that the signature on the application must be one of the people listed.
13.	<b>Bulk Storage</b>	Confirm if you maintain bulk storage and, if applicable, list jurisdictions outside British Columbia where you maintain bulk storage.
14.	<b>Consolidated Fleet Reporting</b>	If you are requesting consolidated fleet reporting you must attach a written request to the commissioner of this jurisdiction and to the commissioner(s) of the jurisdiction(s) for which you wish to make consolidated reports.
15.	<b>Type of Fuel</b>	Check all types of fuel to be used and reported on your British Columbia IFTA return.
16.	<b>Decals</b>	Indicate the number of IFTA commercial motor vehicles and the number of sets of decals you require.
17.	<b>Fees</b>	For new IFTA carriers, enclose a payment of \$300 with your application. If paid by cheque or money order, make the payment payable to the Minister of Finance. The \$300 amount includes an initiation fee of \$200 and the \$100 annual licence fee for the current calendar year. For IFTA renewals, enclose a payment of \$100 with your application.
18.	<b>Authorizing a Representative</b>	If you wish to provide the Branch with authorization to discuss your IFTA related tax and financial information with, and accept signed IFTA returns from, your representative, please complete and sign the <i>Authorization or Cancellation of a Representative</i> form (FIN 151). Only the owner, partner, or corporate officer may sign this form; this form must <b>not</b> be signed by your representative.
19.	<b>Certification</b>	Please read and consider the content of the certification you are making as an applicant. If you are in agreement with these terms, sign and date the application. As outlined in item 12 above, the application must be certified by an owner of the business as listed in section 12 of this application; your representative's signature is <b>not</b> acceptable.

APPENDIX E

**CANADIAN JURISDICTIONS AND ABBREVIATIONS**

Alberta (AB)	Nova Scotia (NS)
British Columbia (BC)	Ontario (ON)
Manitoba (MB)	Prince Edward Island (PE)
New Brunswick (NB)	Quebec (QC)
Newfoundland and Labrador (NL)	Saskatchewan (SK)

**AMERICAN JURISDICTIONS AND ABBREVIATIONS**

Alabama (AL)	Nebraska (NE)
Arizona (AZ)	Nevada (NV)
Arkansas (AR)	New Hampshire (NH)
California (CA)	New Jersey (NJ)
Colorado (CO)	New Mexico (NM)
Connecticut (CT)	New York (NY)
Delaware (DE)	North Carolina (NC)
Florida (FL)	North Dakota (ND)
Georgia (GA)	Ohio (OH)
Idaho (ID)	Oklahoma (OK)
Illinois (IL)	Oregon (OR)
Indiana (IN)	Pennsylvania (PA)
Indiana (IN) Diesel Surcharge (DS)	Rhode Island (RI)
Iowa (IA)	South Carolina (SC)
Kansas (KS)	South Dakota (SD)
Kentucky (KY)	Tennessee (TN)
Kentucky (KY) Diesel Surcharge (DS)	Texas (TX)
Louisiana (LA)	Utah (UT)
Maine (ME)	Vermont (VT)
Maryland (MD)	Virginia (VA)
Massachusetts (MA)	Virginia (VA) Diesel Surcharge (DS)
Michigan (MI)	Washington (WA)
Minnesota (MN)	West Virginia (WV)
Mississippi (MS)	Wisconsin (WI)
Missouri (MO)	Wyoming (WY)
Montana (MT)	

**NON-IFTA JURISDICTIONS**

Alaska (AK)	Northwest Territories (NT)
District of Columbia (DC)	Nunavut (NU)
Hawaii (HI)	Yukon (YK)
Mexico (MX)	