

**INTERNATIONAL FUEL TAX AGREEMENT:
INSTRUCTIONS FOR
COMPLETING BRITISH COLUMBIA'S ELECTRONIC QUARTERLY TAX RETURN**

GENERAL INFORMATION

Purpose

This form is designed to assist IFTA carriers in completing their quarterly returns. It will reduce calculation errors and processing time.

Computer Requirements

1. Acrobat Reader 5.0 or greater. To download go to: www.adobe.com
2. Acrobat Reader 5.0 minimum requirements for Windows are:
 - Intel Pentium processor
 - Microsoft Windows 95 OSR 2.0, Windows 98 SE, Windows Millennium Edition, Windows NT 4.0 with Service Pack 5, Windows 2000, or Windows XP
 - Internet Explorer 4.0.1 or later required for Windows NT users
 - 32MB of RAM (64MB recommended)
 - 150MB of available hard-disk space
3. Acrobat Reader 5.0 requirements for Macintosh are:
 - PowerPC® processor
 - Mac OS software version 8.6*, 9.0.4, 9.1, or Mac OS X*
 - 32 MB of RAM, with virtual memory on (64 MB recommended)
 - 150 MB of available hard-disk space
 - 70 MB of additional hard-disk space for Asian fonts (optional)
 - CD-ROM drive

* Some features in Acrobat may not be available

Website

1. This electronic return can be found on our [website](#) under Tax Returns. Locate and select the IFTA Electronic Quarterly Tax Return (**FIN 360**).

Miscellaneous

1. Moving the computer mouse over the shaded sections (the 'yellow' sections) will produce pop-up instructions to assist in completing the return.
2. Enter all travel and fuel purchase information by jurisdiction. Then select the 'Calculate Return' button on the form to automatically populate the tax rates and calculate tax amounts.
3. Once the calculations are complete a 'Print Return' button will appear. Select this button to print the return.
4. If you need to change your return after you have printed it, make the required changes, click the calculate button again, and print the return once the calculations are complete:
 - The reset button at the top of the form will delete **all** the information you have entered.
 - The reset button beside each jurisdiction line will delete only the information you have entered on that jurisdiction line.
5. The return form, and tax rates for different quarters, can be saved to your computer if you choose to work off-line. However, the data you enter on the return cannot be saved or sent electronically. You must print your return and then mail or fax it.

DETAILED INSTRUCTIONS

Header Section: Complete Shaded Sections

Q_201_ Tax Return Select which Quarter you are reporting (the current Quarter will automatically appear). Please be aware that each quarter tax rates change in many jurisdictions.

Media Number and Tax Account Number Transfer **both** of these numbers from the pre-printed return that was mailed to you. The media number is unique to each return and each carrier and must fall within a specified range.

Section 1: Tick Applicable Boxes

Amended Return If it is necessary to correct a previously filed return.

No Travel Outside Of BC If there was no travel outside British Columbia, tick the box and complete the Certification Section at the bottom of Page 1. Do not complete columns 4 through 14 of the return.

Please Note: The quarterly return is still required to be filed on or before the due date.

Cancel IFTA Licence If you are cancelling your IFTA licence:

- enter the effective date (i.e., the last day travelled) in the Effective Date Of Cancellation" section; and
- attach your IFTA licence and any unused decals.

Please Note: Records must be retained for a minimum of four (4) years from the date the final quarterly tax return is submitted.

Skip to Columns 4, 5, 6, 7 and 9: Complete for all IFTA and non-IFTA jurisdictions in which you report operations.

Jurisdiction Enter the two letter jurisdictional code (e.g., BC for British Columbia) for each IFTA and non-IFTA jurisdiction (see Page 6 of these instructions for a complete listing).

There are currently three (3) IFTA jurisdictions which have surcharge tax provisions for fuel purchases (Indiana, Kentucky, and Virginia).

If you travelled in any of these IFTA jurisdictions, a surcharge line for that jurisdiction will be automatically created once you have entered the jurisdictional code. The surcharge line will appear directly below the line on which other information for that jurisdiction is entered.

The surcharge line will be automatically filled in once you have entered all information specific to that jurisdiction (i.e., fuel type, total kilometres, taxable kilometres and tax paid litres purchased).

Fuel Type Enter the one letter fuel code (e.g., D for diesel) for each IFTA and non-IFTA jurisdiction. The tax rates for each jurisdiction will be automatically filled in, once you have completed the return and the "Calculate Return" button is selected.

Please Note: Fuel types must be grouped together (e.g., diesel for all jurisdictions, then gas for all).

Total Kilometres Enter all kilometres travelled in each jurisdiction, including non-IFTA

Travelled	jurisdictions and distances travelled on a Motive Fuel User Permit (also referred to as a Trip Permit).
Taxable Kilometres Travelled	Enter only the taxable kilometres travelled in each jurisdiction. Even when total kilometres travelled and taxable kilometres travelled are the same, both columns must be filled out. Do not enter kilometres for: <ul style="list-style-type: none"> • travel in non-IFTA jurisdictions; • any non-taxable kilometres allowed by the jurisdiction; or • travel during the valid period of a Motive Fuel User Permit. Please Note: All jurisdictions require documentation to support a claim of tax exempt kilometres. British Columbia and Alberta do NOT have tax exempt kilometres.
Taxable Litres Consumed	This column is automatically filled in once Column 9 is completed.
Tax Paid Litres	Enter all tax paid litres purchased and placed into the tank(s) of IFTA 'decaled' commercial vehicles in that jurisdiction. Remember to include Non-IFTA jurisdiction(s) and travel on a Motive Fuel User Permit. Please Note: All on-road purchase invoices and bulk storage withdrawal records must be retained for four (4) years to support tax-paid purchases.
Net Taxable Litres	This will be automatically calculated once the "Calculate Return" button is selected.
Tax Rate	This will be automatically filled in once the "Calculate Return" button is selected.
Tax Due	This will be automatically calculated.
Interest Payable	The Motor Fuel and Carbon Tax Section will calculate any interest due as a result of a late return.
Total Due	This will be automatically calculated.

Section 2: No Action Required

These entries will be automatically calculated from columns 4, 5, 6 and 9, as described above.

Section 3: Complete Shaded Sections

Penalty 10%	If your return is submitted late and there is tax due, please calculate the amount due and then add the 10% penalty on the total tax due.
Prior Period Credits	Transfer this number from the pre-printed return mailed to you. If you have requested a refund on a previous return, but have not yet received payment, do not claim a credit for the amount of the refund on your return. A cheque will be sent to you shortly by separate mail.

Amount Enclosed Enter the amount of your cheque or money order. If no payment is submitted with the return, enter "0". Do not claim a credit on this line.

Refund Request If you would like a refund of your IFTA credit (must be \$10.00 or more), please check the box indicated on the form. If you do not request a refund, the credit will be carried forward and may be applied to future payments.

Certification Section: Complete

Signature The owner, partner, or officer of the corporation as listed on the application **must** sign and date the tax return.

If the taxpayer authorized a reporting service employee to sign this return, there must be a power of attorney, or an *Authorization or Cancellation of a Representative (FIN 151)* form on file with the Consumer Taxation Programs Branch.

Title, Phone Number and Date Signed Complete, and then print your return. It cannot be saved or sent electronically.

Notes:

1. Tax returns and the full payment of any taxes owing (if any) are due quarterly, on or before the last day of the month following the end of the reporting period, **even if there was no travel activity outside of British Columbia.**

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

If the last day of the month is a Saturday, Sunday, or legal holiday, 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 will be subject to penalty and interest provisions prescribed by the MFTA and IFTA Agreement.

2. 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. If you mail your return and payment on, or near, the due date, you should ask Canada Post to postmark the envelope immediately; or
 - If you hand deliver or courier your tax return and payment, it must be received by the ministry by the close of business (4:30 pm) on or before the due date; and
 - In all cases, payments must be made in Canadian funds to the Minister of Finance and must be negotiable on or before the due date.

Please Note:

- If your return indicates no tax due, you may either fax or mail it, on or before the due date.
- Do not file multiple copies of the same return (e.g., both mail and fax the same

return) as this impacts on the branch's ability to process your returns and refund requests in a timely manner.

3. Under the *Motor Fuel Tax Act* and the *International Fuel Tax Agreement*, you are required to keep records of your taxable activity and retain the records for a period of four (4) years from the date the return was filed. As the licensee, your records must support the information reported on the quarterly tax return.
4. Information on this return may be shared with other British Columbia government agencies, and with other governments and other agencies, insofar as that disclosure relates to the administration and enforcement of taxation enactments or the *International Fuel Tax Agreement*.
5. If you require further information, go to our [website](#) or contact the Fuel and Carbon Tax section by E-mail or phone:
 - E-mail:
FuelTax@gov.bc.ca
 - Phone:
In Victoria call 250 387-9686
For toll-free access in Canada call 1 877 388-4440.

CANADIAN JURISDICTIONS AND ABBREVIATIONS

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

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

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