

IFTA CARRIER

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER: _____

FOR THE PERIOD ENDING: _____

TAX RETURN CALCULATION		AMOUNTS
1. Not Applicable		
2. Not Applicable		
3. Not Applicable		
4. Total Amount Due or Credit (Line 8 from Quarterly Summary)		
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE		
6. Not Applicable		
7. Total Amount Enclosed (Line 11 from Quarterly Summary)		

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN THE BOTTOM PORTION



**GOVERNMENT OF
NEWFOUNDLAND
AND LABRADOR**

Department of Finance

IFTA CARRIER QUARTERLY RETURN
(PURSUANT TO THE INTERNATIONAL FUEL TAX AGREEMENT)

ALL APPLICABLE SECTIONS MUST BE COMPLETED
PLEASE TYPE OR PRINT CLEARLY IN INK

Int. charged at a rate of 0.01401810% per day.

RETURN DUE DATE:

TAX REMITTER NO.:		AMOUNTS
TAX REMITTER:		
FOR THE PERIOD ENDING:	1. Not Applicable	
	2. Not Applicable	
	3. Not Applicable	
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Amount Due or Credit (Line 8 from Quarterly Summary)	
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6. Not Applicable	
YEAR MONTH DAY	7. Total Amount Enclosed (Line 11 from Quarterly Summary)	

CERTIFICATION:

These statements are hereby certified to be correct to the best of my knowledge and belief of the undersigned. It is a serious offense to make false statements on this return.

SIGNATURE OF AUTHORIZED SIGNING OFFICER: _____ TITLE: _____

AUTHORIZED SIGNING OFFICER (Please Print or Type): _____ DATE: _____

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: _____

PLEASE READ CAREFULLY

- A. Failure to file returns or remit the tax payable by the due date will result in interest and/or penalty being imposed.
- B. Cheques or money orders should be made payable to the Newfoundland Exchequer and forwarded to:

DEPARTMENT OF FINANCE
TAXATION AND FISCAL POLICY BRANCH
TAX ADMINISTRATION DIVISION
P.O. BOX 8720
ST. JOHN'S, NL
A1B 4K1

- C. The tax return must be properly signed by an authorized officer, director, or agent of the business and filed with the Minister not later than the end of the month following the period ending shown on the return.
- D. Interest on outstanding balances is charged at a rate of 0.01401810% per day. Where full payment is not made by the due date, an additional \$50.00 may be imposed.
- E. Record your tax remitter number, name, and tax program on the back of your cheque or money order
- F. If no tax due, a NIL return must be filed. Line 4 must always be completed.
- G. If your business has been discontinued during the period:
 - (a) A return should be filed and the tax due remitted for the period.
 - (b) The name of the successor, if any, should be forwarded to the Minister of Finance, within 15 days, along with your registration certificate for cancellation.
- H. Any inquiries may be forwarded to (709) 729 - 6297 or toll free 1-877-729-5136.

DEPARTMENT OF FINANCE
TAXATION AND FISCAL POLICY BRANCH
TAX ADMINISTRATION DIVISION
P.O. BOX 8720
ST. JOHN'S, NL
A1B 4K1

Jurisdiction	Abbreviation	Jurisdiction	Abbreviation
Alabama	AL	New Brunswick	NB
Alberta	AB	Newfoundland	NL
Arizona	AZ	New Hampshire	NH
Arkansas	AR	New Jersey	NJ
British Columbia	BC	New Mexico	NM
California	CA	New York	NY
Colorado	CO	North Carolina	NC
Connecticut	CT	North Dakota	ND
Delaware	DE	Nova Scotia	NS
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Idaho	ID	Ontario	ON
Illinois	IL	Oregon	OR
Indiana	IN	Pennsylvania	PA
Iowa	IA	Prince Edward Island	PE
Kansas	KS	Quebec	QC
Kentucky	KY	Rhode Island	RI
Louisiana	LA	Saskatchewan	SK
Maine	ME	South Carolina	SC
Manitoba	MB	South Dakota	SD
Maryland	MD	Tennessee	TN
Massachusetts	MA	Texas	TX
Michigan	MI	Utah	UT
Minnesota	MN	Vermont	VT
Mississippi	MS	Virginia	VA
Missouri	MO	Washington	WA
Montana	MT	West Virginia	WV
Nebraska	NE	Wisconsin	WI
Nevada	NV	Wyoming	WY

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**INSTRUCTIONS FOR COMPLETING THE IFTA QUARTERLY FUEL TAX REPORT AND
THE IFTA QUARTERLY FUEL TAX REPORT SUMMARY FOR
PROVINCE OF NEWFOUNDLAND**

Quarterly Fuel Use Tax Report (NOTE : Only complete for jurisdictions in which you travelled during the period)

A. Type of Fuel - Check the appropriate box in the column to indicate the type of fuel the report covers.

B. Name and Address - Enter the name and address of the licensee.

C. IFTA Licence Account Number - Enter your eleven digit IFTA License Number.

D. Period being Reported - Enter the quarterly period the report covers.

E. Total IFTA Kilometres - Enter the total kilometres travelled in IFTA jurisdictions by all qualified motor vehicles in your fleet.

F. Total Non-IFTA Kilometres - Enter the total kilometres travelled in Non-IFTA jurisdictions by all qualified motor vehicles in your fleet.

G. Total Kilometres - Add together the amounts in E and F to determine total kilometres travelled.

H. Total Litres - Enter the total litres of fuel purchased in both IFTA and Non-IFTA jurisdictions for all qualified motor vehicles in your fleet.

I. Average Fleet Kilometres per Litre - Divide item G by item H Round to 2 places past the decimal.

Column J - Enter the name of the jurisdictions in which your vehicles travelled during the period. (Note : A jurisdiction followed by (sur) indicates that the rate is a surcharge for that jurisdiction)

Column K - Enter the tax rate and surcharge rate, if applicable, for the appropriate fuel type.

Column L - Enter the total kilometres for each IFTA jurisdiction for this fuel type only.

Column M - Enter the IFTA taxable kilometres for each IFTA jurisdiction. Trip permit kilometres are not considered taxable in any jurisdiction.

Column N - Enter your average kilometre per litre (kpl) from item I above.

Column O - Divide the amount in column M by the amount in Column N to determine the litres consumed in each IFTA jurisdiction.

Column P - Enter the total litres purchased in each IFTA jurisdiction.

Column Q - Subtract the amount in column P from the amount in Column O. If this is credit (Column P is greater than Column O) enclose the amount in brackets as this indicates an overage of fuel purchased.

Column R - Multiply the amount in column Q by the tax rate for that jurisdiction as reported in Column K to determine tax due or credit. Enclose any amount in brackets.

Column S - If you file late, compute interest on any tax due for each jurisdiction. Interest is compound on tax due from the due date of the report until the date payment is received. Multiply Column R by the applicable interest rate by the number of months which you are late. Reports must be postmarked by the due date indicated on the report.

Column T - For each jurisdiction add the amounts in Column R and Column S and enter the total dollar amount due or credit amount. Enclose any credit amount in brackets.

Subtotals - Add the amounts in Column T and enter on the Subtotal line. Add the amounts in Column T on the back of the report and enter in Subtotal From Reverse.

Total - The total for Column T is the difference of all credits and taxes due for all jurisdictions. Transfer the total for each fuel type reported to the corresponding lines 1 to 5 of the IFTA Quarterly Fuel Use tax Report Summary.

Quarterly Fuel Use Tax Report Summary

Lines 1 to 5 - Enter the total amount from Column T of Form Gas-40 Quarterly Fuel Use Tax Report, for each fuel type.

Line 6 - Enter the sum of lines 1 to 5.

Line 7 - Enter the amount of penalty if applicable. A penalty of \$50 or 10%, whichever is greater, is imposed for failure to file a report, for filing a late report or for under payment of taxes due.

Line 8 - Enter the sum of lines 6 and 7.

Line 9 - Enter the amount of credit from the previous returns that you are claiming. Do not enter more than the balance due shown on line 8. Any credit not claimed will be carried over the next filing period.

Line 10 - Enter the sum of lines 8 and 9.

Line 11 - The amount on line 10 is a balance due, attach payment and enter amount of your remittance.

Line 12 - If line 10 is an overpayment, you may enter the amount you want refunded on this line. If you do not request a refund or the amount you request is less than an overpayment, the balance of the overpayment will appear as a credit on your account. Credit balances cannot be carried forward for more than eight quarters (two years) from the date earned.



Department of Finance
Tax Administration Division

PLEASE TYPE OR PRINT IN INK WHEN COMPLETING THIS FORM, AND FORWARD TO:
TAX ADMINISTRATION DIVISION, DEPARTMENT OF FINANCE, P.O. BOX 8720, ST. JOHN'S, NL A1B 4K1.

IFTA Licence Account Number
Period Being Reported

1.	DIESEL		
2.	GASOLINE		
3.	ETHANOL GASOHOL		
4.	PROPANE		
5.	NATURAL GAS		
6.	SUBTOTAL (SUM OF LINES 1 TO 5)		
7.	PENALTY		
8.	TOTAL AMOUNT DUE OR CREDIT (SUM OF LINES 6 AND 7)		
9.	CREDITS AVAILABLE AND APPLIED TO THIS RETURN		
10.	TOTAL AMOUNT DUE OR OVERPAYMENT		
11.	AMOUNT OF YOUR REMITTRANCE		
12.	AMOUNT TO BE REFUNDED		

Attach a cheque or money order, made payable to NEWFOUNDLAND EXCHEQUER, for the amount of your remittance.

I certify, under penalties of perjury, that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.			
Name(Print)	Signature		
Title	Date	Telephone No.	

Use this form to summarize your Quarterly Fuel Tax Reports (IFTA), for all fuel usage. Please read the back for instructions on completing this report. Failure to file this report on or before the last date of the month following the end of the period being reported is a violation of the International Fuel Tax Agreement. A NIL tax return is required even if there are no taxable operations for the period. A copy of this report should be kept for your records.

