

IFTA Quarterly Tax Return

Amended Return Fuel Type: DIESEL
 Cancel Licence (See instructions) Account: NB
 No Operations Due Date: 2017 10 31
 Return Period: 2017 07 01 To: 2017 09 30

Round to the nearest whole litre or Kilometre

Jurisdiction & Tax Rate A	IFTA Kilometres B	Taxable Kms C	Taxable Litres D	Tax Paid Litres E	Net Taxable Litres F	Tax Due or Credit G	Interest Due H	Total due I
AB 0.1835								
AL 0.0663								
AR 0.0784								
AZ 0.0907								
BC 0.2267								
CA 0.1291								
CO 0.0716								
CT 0.1455								
DE 0.0767								
FL 0.1182								
GA 0.1026								
IA 0.1134								
ID 0.1116								
IL 0.1164								
IN 0.1640								
KS 0.0907								
KY 0.0754								
KY 0.0855	XXXXX	XXXXXX		XXXXX	XXXXXX		XXXXX	XXXXXX
LA 0.0697								
MA 0.0837								
MB 0.1400								
MD 0.1205								
ME 0.1088								
MI 0.1360								
MN 0.0994								
MO 0.0593								
MS 0.0628								
MT 0.1020								
NB 0.2150	12735	12735	7236	8125	(889)	(191.14)		(191.14)
NC 0.1196								
ND 0.0803								
NE 0.0941								
NH 0.0775								
Subtotal	12735	12735		8125		(191.14)		(191.14)

Distribution & Tax Rate A	Kilometres B	Kms C	Litres D	Litres E	Litres F	or Credit G	Due H	due I
NJ 0.1542								
NL 0.2150	460	460	261	0	261	\$56.12		\$56.12
NM 0.0733								
NS 0.1540	1956	1956	1111	423	688	\$105.95		\$105.95
NV 0.0941								
NY 0.1331								
OH 0.0977								
OK 0.0453								
ON 0.1430								
OR 0.0000								
PA 0.2606								
PE 0.2020	160	160	91	0	91	\$18.38		\$18.38
QC 0.2020	431	431	245	407	(162)	(\$32.72)		(\$32.72)
RI 0.1151								
SC 0.0628								
SD 0.0977								
SK 0.1500								
TN 0.0733								
TX 0.0697								
UT 0.1026								
VA 0.0705								
VA 0.0121	XXXXXX	XXXXXX		XXXXXX	XXXXXX		XXXXXX	XXXXXX
VT 0.1081								
WA 0.1723								
WI 0.1147								
WV 0.1245								
WY 0.0837								
NI 0.0000			XXXXXX		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Subtotals	3007	3007		830		\$147.73		\$147.73
Subtotals Page 1	12735	12735		8125		(\$91.14)		(\$91.14)
Grand Totals	15742	15742		8955		(\$43.41)		(\$43.41)

Interest Rate Average Kms/Litre (Grand Totals B ÷ Grand Totals E) 2 decimal places

Total Tax and Interest Due/Credit L

Penalty - applies to late filed returns 10% of the tax due or \$50.00 (whichever is greater)

Grand Total Due/Credit M

Account balance as of 27/09/2017

Payment Amount/Amount to be refunded N

Authorized Signature _____ Title _____ Phone Number _____ Date Completed (MM/DD/YYYY) _____

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**Instructions for completing the IFTA
Quarterly Tax Return**



General Information:

- Please report any changes in your company's name, location, or mailing address, etc. to our office. Note that name changes must be supported by documentation.
- A separate IFTA quarterly tax return must be completed for each fuel type. If you require a return for a specific period and fuel type, please contact our office.
- Failure to file this return and pay the full taxes due on or before the last day of the following month is a violation of the International Fuel Tax Agreement. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day shall be considered the due date.
- Cheques or money orders are to be made payable to: "Minister of Finance"
- Any travel conducted using a single trip permit must not be included on this return. Please keep these permits for your records in the event you are audited in the future.
- For travel to PEI, the kilometres on the Confederation Bridge are to be allocated equally between New Brunswick and Prince Edward Island.
- Massachusetts Turnpike kilometres are to be included in total IFTA kilometres and excluded from taxable kilometres on your IFTA quarterly return.
If you take this exemption, you are required to remit the 5% use tax on the cost of the fuel for which the exemption was taken on the annual Massachusetts' Business Use Tax Return due April 15th. For further information, contact (617) 887-5080.
- When requesting a cancellation you must return your decals and license to the Province of New Brunswick at the address provided above. Failure to do so may result in additional penalties and interest.
- For further information please contact the department

Conversion Factors:

1 mile = 1.6093 kilometres
1 imperial gallon = 4.546 litres
1 US gallon = 3.785 litres

Exchange Rate = 1.3202

Interest Rate = 0.002500

Completion of the return:

If this is an amended return, please indicate an 'x' in the 'amended return' box. If you did not operate outside New Brunswick, you must complete this return by recording your travel within New Brunswick and indicate an 'x' in the 'no operations' box. If you are filing a final return and requesting your licence be cancelled, please indicate an 'x' in the 'cancel licence' box and return your IFTA licence and any unused decals, destroying any used decals.

- Column A - Contains the two-letter abbreviations for all IFTA jurisdictions and the corresponding tax rate expressed in Canadian cents per litre for the fuel type indicated on the return.
- Column B - Enter the total number of kilometres travelled in each IFTA jurisdiction by qualified vehicles for the fuel type indicated on the return. Kilometres travelled in any jurisdiction not listed must be recorded next to "NI - Non-IFTA".
- Column C - Enter the total taxable kilometres travelled in each IFTA jurisdiction by qualified vehicles for the fuel type indicated on the return. Taxable kilometres 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. Additional jurisdictional distance exemptions can be found on the internet at www.iftach.org <<http://www.iftach.org>>.
- Column D - Calculate and enter the taxable litres of fuel consumed in each jurisdiction. This is equal to the taxable kilometres travelled from Column C divided by the average kilometres per litre from Box K.
- Column E - Enter the total number of tax paid litres of fuel purchased by qualified vehicles in each IFTA jurisdiction for the fuel type indicated on the return. This must include any tax paid litres issued from your bulk storage to qualified vehicles. The total number of litres purchased in any jurisdiction not listed, any tax-free litres issued to qualified vehicles, and litres not supported by a valid receipt, must be recorded next to "NI - Non-IFTA". All jurisdictions in Canada and the United States are members of IFTA except Alaska, Yukon, Hawaii, Nunavut, Northwest Territories and the District of Columbia which are Non-IFTA.
- Column F - Calculate and enter the net taxable litres of fuel in each jurisdiction. This is the difference between the taxable litres consumed from Column D and the tax paid litres purchased from Column E. If the figure in Column D is greater than the figure in Column E, the result is the number of litres subject to tax in that jurisdiction. If the figure in Column D is less than the figure in Column E, the result is the number of litres subject to credit in that jurisdiction.
- Column G - Enter the tax due or credit for each jurisdiction for the fuel type indicated on the return. This is the figure from Column F multiplied by the tax rate from Column A. Enter any credit amount in brackets. If the jurisdiction has a surcharge which is indicated by a second line on the return for that jurisdiction, multiply column D by the tax rate from Column A. Enter any credit amount in brackets. Then the amounts entered in column G for that jurisdiction would need to be added together before calculating the amount due or credit under column H and I.
- Column H - If you file late, compute interest on any tax due for each jurisdiction. Interest is computed on tax due from the due date of the return until the date payment is received. Multiply column G by the pre-printed interest rate in box J by the number of months which you are late. Returns must be postmarked by the due date indicated on the return.

Column I - For each jurisdiction add the amounts in Column G and Column H and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Box J - The current interest rate. Interest will apply each month or part month on all late returns, for each jurisdiction with a tax due amount. Interest rates are determined quarterly.

Box K - Calculate the Average Kms/Litre by taking the grand total from Column B divided by the grand total from Column E, rounded to two decimal places.

Box L - Enter the Grand total from Column I.

Box M - A penalty of \$50 or 10% of the tax due, whichever is greater, is imposed for the failure to file a return, for filing a late return or for underpayment of taxes due.

Box N - Enter the sum of Box M and Box L.

Box O - Present Account Balance.

Box P - Calculated by adding Box N and Box O.

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