

APPLICATION FOR AN
INTERNATIONAL FUEL TAX AGREEMENT
(IFTA) LICENCE

Eligibility:

You are eligible to apply to New Brunswick for an IFTA licence and decals if you meet all of the following criteria:

1. you are a carrier with one or more qualified motor vehicles registered in New Brunswick;
2. you either maintain operational records in New Brunswick, or agree to sign an affidavit stating you are prepared to make records available to New Brunswick at your own expense; and
3. your *qualified motor vehicles* travel in New Brunswick and at least one other IFTA-member jurisdiction. **If you do not travel outside of New Brunswick, you do not qualify for an IFTA licence.**

A Qualified Motor Vehicle is:

- a motor vehicle used, designed or maintained for transportation of persons or property; and
- having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- having three or more axles regardless of weight; or
- used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight.

*Qualified motor vehicle does not include recreational vehicles.

All IFTA licences expire on December 31 of each year and must be renewed annually. Each IFTA licence holder shall ensure that IFTA decals are placed on each qualifying motor vehicle and that each vehicle contains a copy of the IFTA licence. Improper use of the decals may result in the revocation of the IFTA Licence.

Record Keeping:

All IFTA licensees must maintain **detailed records**, which show operations on an **individual vehicle basis**.

Distance records must include, but not be limited to:

- supporting documents for taxable and non-taxable distance travelled.
- start and end dates of each trip
- odometer or hubometer readings at the beginning and end of each trip
- total distance travelled, **including all kilometres travelled within New Brunswick**
- point of origin and the destination
- routes of travel (list the highways used when leaving and entering a jurisdiction)
- total trip distance
- distance travelled in each jurisdiction (ex. odometer or hubometer readings at jurisdiction line)
- power unit number or vehicle identification number (VIN); fleet number; and name of the registrant

Fuel records must include, but not be limited to:

- date of each receipt of fuel
- name and address of the person from whom fuel was purchased or received
- number of litres received and fuel tax paid on number of litres
- type of fuel and price per litre or total amount of fuel sale
- separate totals must be calculated for each fuel type
- vehicle or equipment into which the fuel was placed
- purchaser's name – for contract or rental agreement, receipts will be accepted as long as the name on the contract provides a legal connection to the reporting party
- amount of fuel purchased while travelling under a single trip permit. (Licensees are required to keep a copy of your single trip permit)

All IFTA licensees are required to maintain a complete record of all fuel taken from the licence holder's own bulk storage and placed in its vehicles.

IFTA Quarterly Tax Return:

The Department sends each licensee an IFTA Quarterly Tax Return or e-file code at least 30 days before each filing due date. Each IFTA licence holder must complete and file the return by the last day of the month following the close of the reporting period for which the report is due. Licensees that use more than one fuel type must submit a separate IFTA quarterly tax return for each fuel type. Only diesel fuel returns can be filed online. The reporting periods are: January 1 to March 31(1st quarter), April 1 to June 30(2nd quarter), July 1 to September 30(3rd quarter), and October 1 to December 31(4th quarter). **The return is required to be filed even if no operations were conducted and/or no tax is payable during the reporting period.** The IFTA licence holder shall pay all taxes due to all member jurisdictions with a cheque payable to THE MINISTER OF FINANCE and include the cheque with the report or make payment online. Returns not filed by the due date shall be considered late and any taxes due considered delinquent. Interest and/or penalties will be assessed on all delinquent taxes due. Penalties are prescribed for any person found guilty of making any false statement in any form or return prescribed by the *Revenue Administration Act*, the *Gasoline and Motive Fuel Act* or contravening any provisions thereunder.

2. Are you leasing vehicles to a carrier? Yes No
- If yes, please provide the following:
- a) The name of the carrier: _____
- b) Address of the carrier: _____
- c) Is the carrier responsible for filing the IFTA return? Yes No
3. Provide the NB motor vehicle licence plate number of a qualified vehicle requiring a decal (Only one (1) licence plate number is required):

4. If you are a **first time applicant**, when did you commence interjurisdictional operations? _____
Year Mo. Day
5. Have you been issued an IFTA Licence by another IFTA jurisdiction? Yes No
If yes, which jurisdiction(s)? _____
6. Has your IFTA licence ever been suspended or revoked? Yes No
If yes, by which jurisdiction(s)? _____
7. Province or state where the majority of your fleet is registered: _____
8. Physical address where records are maintained (Street, Road, Avenue, Rural Route, City, Province, Postal Code, County):

9. If you will be operating in the United States, please provide the **DOT Number**: _____
10. Please describe your operation (include goods transported, nature and frequency of travel):

11. Indicate the jurisdictions in which you maintain bulk storage of fuel:

Part IV

Please use the following table to determine your application fee:

Number of Qualifying Vehicles	Application Fee
Carriers with 1 Vehicle	\$25.00
Carriers with 2 – 4 vehicles	\$100.00
Carriers with 5 – 9 vehicles	\$200.00
Carriers with 10 – 24 vehicles	\$400.00
Carriers with 25 – 49 vehicles	\$750.00
Carriers with 50 + vehicles	\$1500.00

Application Fee: _____ Number of Qualified Motor Vehicles requiring decals: _____ x \$25.00 = _____

All fees must be made payable by cheque or money order to: Minister of Finance

TOTAL FEES ENCLOSED (Application Fee + Decals): \$ _____

INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED

Applicant Agreement:

In signing this application, I agree to the following:

- To comply with the reporting, payment, record keeping, and licence display requirements imposed under the *Gasoline and Motive Fuel Tax Act*;
- To accept that all required records must be maintained for a period of four years beginning from the date that the tax return is filed;
- To authorize New Brunswick to audit my operations on behalf of all jurisdictions participating in the International Fuel Tax Agreement (IFTA);
- To authorize New Brunswick to process my tax returns on behalf of all jurisdictions participating in IFTA;
- To authorize New Brunswick to forward information regarding my licence application and tax returns to other IFTA jurisdictions for the purposes of administering the IFTA program (in addition to IFTA Quarterly tax returns, information which may be forwarded to other signatory jurisdictions may include, but is not necessarily limited to, taxpayer identification number, residence address, and phone number);

Note: There is a possibility that any information forwarded to U.S. jurisdictions pursuant to the IFTA may be accessed by U.S. law enforcement or other regulatory officials pursuant to the *U.S. Patriot Act*.

- To pay any net taxes due on fuel consumed through interjurisdictional travel to New Brunswick;
- To accept that any net overpayments of tax will be refunded by New Brunswick (after all tax liabilities, including audit assessments, owed to all jurisdictions have been paid);
- To accept that my failure to comply with these provisions shall be grounds for revocation of licence in all IFTA jurisdictions; and
- That certain information obtained on this application form will be sent to Canada Revenue Agency and Service New Brunswick pursuant to the provisions of the *Common Business Identifier Act*. (Note: Service New Brunswick may share such information with other public bodies for certain purposes pursuant to the provisions of the *Common Business Identifier Act*.)

I further agree, under penalty of perjury, that the statements made in this application are true and complete to the best of my knowledge.

Authorized Signature

Date

Title

Telephone No.

NOTE: An authorized signature includes, an owner, partner, corporate officer, manager, or any person authorized by the applicant must sign this form. You must attach a letter of Authority for representatives acting on your behalf.

Completed applications should be sent to:

Finance and Treasury Board
Revenue Administration Division
Marysville Place, P. O. Box 3000
Fredericton, NB E3B 5G5

General Inquiries: (800) 669-7070
Fax: (506) 457-7335

The personal information on this form is being collected under the authority of the *Gasoline & Motive Fuel Tax Act*. The information will be used for the purposes of tax administration and enforcement. If you have any questions regarding the collection and use of this information, please contact the Manager Tax Administration, Finance and Treasury Board, Marysville Place P. O. Box 3000, Fredericton, NB E3B 5G5. Telephone: 1-800-669-7070 or e-mail wwwfin@gnb.ca.

FOR OFFICE USE ONLY, ID NUMBER OF EACH SET OF DECALS ISSUED:

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