Saskatchewan
Finance
Revenue Division

Quarterly Fuel Consumption Return

2350 Albert Street
Regina, SK S4P 4A6

IFTA Account #:

Fuel Type: _______________ Due Date: _______________

Office Use: | Effective Date | Trans.

**See reverse for detailed instructions on completing this return.

(1) Jurisdiction and Tax Rate	(2) Total Kms Travelled	(3) Total Taxable Kms Travelled	(4) Total Litres Purchased	(5) Taxable Litres Consumed	(6) Net Taxable Litres	(7) Tax Due or (Credit)	(8) Surcharge Rate	(9) Surcharge Payable
Grand Totals	8	8A	9			11		12
Average Kms per Litre (Box 8 - Box 9)			10			to 11A		11A

2 decimal places

TOTAL TAX DUE (Box 11A + Box 12) 13

Present Account Balance:

Payment Amount: 14

Do you wish to apply for a refund of your credit balance? __ yes __ no

I certify that the information contained herein is to the best of my knowledge true and complete as stated.

Authorized Signature	Title	Phone Number	Date Completed

HOW TO COMPLETE THE IFTA FUEL TAX RETURN

Column 1 - 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 this return.

Column 2 - Enter the total number of kilometres travelled in each IFTA jurisdiction by qualified vehicles for the fuel type indicated on this return. Kilometres travelled in any jurisdiction not listed must be recorded next to "NI - Non-IFTA".

Column 3 - Enter the total taxable kilometres travelled in each IFTA jurisdiction by qualified vehicles for the fuel type indicated on this return. Taxable kilometers 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.

Column 4 - Enter the total number of tax paid litres of fuel purchased by qualified vehicles in each IFTA jurisdiction for the fuel type indicated on this return. This must include any tax paid litres issued from your bulk storage to your qualified vehicles. The total number of litres purchased in any jurisdiction not listed, as well as any tax-free litres issued to qualified vehicles, must be recorded next to "NI - Non-IFTA".

Box # 8 - Enter the total of Column 2. Box #8 must equal the total number of kilometers travelled in all jurisdictions for the fuel type indicated on this return.

Box # 8A - Enter the total of Column 3. Box #8A must equal the total number of taxable kilometers travelled in all jurisdictions for the fuel type indicated on this return.

Box # 9 - Enter the total of Column 4. Box #9 must equal the total number of litres (including tax-free litres) of fuel issued to qualified vehicles for the fuel type indicated on this return.

Box # 10 - Calculate and enter the average kilometers per litre (rounded to the nearest two decimal places) for the fuel type indicated on this return. This is equal to the total kilometers travelled divided by the total number of litres issued (Box #8 / Box #9).

Column 5 - Calculate and enter the taxable litres of fuel consumed in each jurisdiction. This is equal to the taxable kilometers travelled from Column 3 divided by the average kilometres per litre from Box #10.

Column 6 - Calculate and enter the net taxable litres of fuel in each jurisdiction. This is the difference between the taxable litres consumed from Column 5 and the tax paid litres purchased from Column 4. If the figure in Column 5 is greater than the figure in Column 4 the result is the number of litres subject to tax in that jurisdiction. If the figure in Column 5 is less than the figure in Column 4 the result is the number of litres subject to (credit) in that jurisdiction.

Column 7 - Enter the tax due or (credit) for each jurisdiction for this fuel type. This is the figure from Column 6 multiplied by the tax rate from Column 1. Credit amounts should be indicated with parentheses ( ) or brackets [ ].

Box # 11 - Enter the net tax due or (credit) for all jurisdictions for this fuel type. This is the sum of all taxes due minus the sum of all tax (credit)s (Column 7).

Box # 11A - Copy the net tax due or (credit) from Box #11.

Column 8 - Contains the surcharge rate (if applicable) for the jurisdiction indicated in Column 1.

Column 9 - Calculate and enter the surcharge payable (if applicable). This is equal to the number of taxable litres consumed from Column 5 multiplied by the surcharge rate from Column 8.

Box # 12 - Enter the total surcharge payable for all jurisdictions. This is the sum of Column 9.

Box # 13 - Enter the total tax due or (credit) for all jurisdictions for this fuel type. This is the sum of Box #12 and Box #11A.

Box # 14 - Enter the amount of the payment you are enclosing for this fuel type (include any previous balance, and any applicable penalty and interest charges in this amount).

General Information

- A separate fuel tax return must be completed for each fuel type (as indicated on the front of this form). If you require a return for a specific period and fuel type, please call our office.
- Gallons and miles must be converted into litres and kilometers using the following conversion rates:
  1 mile = 1,609 kilometers
  1 imperial gallon = 4.546 litres
  1 U.S. gallon = 3.785 litres
- The currency exchange rate used to convert U.S. tax rates to Canadian currency may be obtained by calling our office or on the internet at www.iftach.org.
- Indicate by checking the appropriate box on the front of this form if you wish to apply for a refund of any credit balance on your Saskatchewan IFTA account.
- Penalty will apply on all late returns at the rate of $50.00 or 10% of the net amount payable (whichever is greater).
- Interest will apply each month or part month on all late returns, for each jurisdiction with a tax due amount. In addition, interest will apply on any outstanding balance on your Saskatchewan IFTA account. Interest rates are determined quarterly. The current rate of interest is determined by calculating the Bank of Canada T-Bill Rate average from the first month of the previous quarter, plus 2 percent.
- 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.
- Please report to us immediately if you intend to cease operation or wish to cancel your Saskatchewan IFTA account (written details must be provided).
- **File your return on-line using the Saskatchewan Electronic Tax Service (SETS) . A unique e-file code is displayed on the front of the return, or you may register for a User ID and password. To file your return or obtain registration information, go to www.gov.sk.ca/finance/revenue/efile.**
- **For further information call toll-free 1-800-667-6102. Up-to-date information is also available on these internet sites: www.iftach.org** and **www.gov.sk.ca/finance/revenue/prorate**

Quarterly Fuel Consumption Return (continued)

Interest and penalty calculations are completed by Saskatchewan Finance upon receipt of your return. Any amounts owing will be reflected in the present account balance on your next return. However, you may use the following space to calculate the interest and penalty payable.

Jurisdiction Codes	*Interest Payable*	*Total Due to Jurisdiction*
AB *Alberta*		
AL *Alabama*		
AR *Arkansas*		
AZ *Arizona*		
BC *British Columbia*		
CA *California*		
CO *Colorado*		
CT *Connecticut*		
DE *Delaware*		
FL *Florida*		
GA *Georgia*		
IA *Iowa*		
ID *Idaho*		
IL *Illinois*		
IN *Indiana*		
KS *Kansas*		
KY *Kentucky*		
LA *Louisiana*		
MA *Massachusetts*		
MB *Manitoba*		
MD *Maryland*		
ME *Maine*		
MI *Michigan*		
MN *Minnesota*		
MO *Missouri*		
MS *Mississippi*		
MT *Montana*		
NB *New Brunswick*		
NC *North Carolina*		
ND *North Dakota*		
NE *Nebraska*		
NH *New Hampshire*		
NJ *New Jersey*		
NL *Newfoundland*		
NM *New Mexico*		
NS *Nova Scotia*		
NV *Nevada*		
NY *New York*		
OH *Ohio*		
OK *Oklahoma*		
ON *Ontario*		
OR *Oregon*		
PA *Pennsylvania*		
PE *Prince Edward Island*		
PQ *Quebec*		
RI *Rhode Island*		
SC *South Carolina*		
SD *South Dakota*		
SK *Saskatchewan*		
TN *Tennessee*		
TX *Texas*		
UT *Utah*		
VA *Virginia*		
VT *Vermont*		
WA *Washington*		
WI *Wisconsin*		
WV *West Virginia*		
WY *Wyoming*		
NI *Non – IFTA*		
Grand Totals		
Penalty - applies to late filed returns 10% of Box #13 or $50.00 (whichever is greater)		

***** Interest & Penalty amounts calculated should be included in ** your total payment amount (Box #14) on reverse of form.***

Note: Cheques should be made payable to "Minister of Finance"