

## International Fuel Tax Agreement (IFTA) Application for IFTA Registration

The information in this guide will help you complete the Application for IFTA Registration in Ontario. It also provides information about interjurisdictional licensing requirements, qualified motor vehicles, leased vehicles, licensing, decals and payment information. The information in this guide does not replace the law found in the *Gasoline Tax Act* or the *Fuel Tax Act* and related regulations.

### General Information

#### Who must obtain an IFTA licence from Ontario?

Any person who operates **interjurisdictionally** a **qualified motor vehicle(s)** that is **Ontario based**, must obtain an IFTA licence from Ontario unless the person obtains a valid Ontario trip permit for every trip.

The **registered owner** of a qualified motor vehicle is the person who would be required to obtain an IFTA licence, if the vehicle is not leased to another person.

If the qualified vehicle is **leased**, the following persons normally would be required to obtain an IFTA licence from Ontario:

- rental companies who lease qualified vehicles for less than 30 days, unless a written agreement says otherwise;
- carriers who employ independent contractors (owner/operators) or lease qualified vehicles for more than 29 days unless a written agreement says otherwise;
- independent contractors (owner/operators) who are employed by a carrier for less than 30 days;
- for household goods carriers who employ independent contractors (owner/operators), the party who holds the operating authority for the qualified motor vehicle is responsible for reporting fuel taxes.

#### What is a qualified motor vehicle?

A qualified motor vehicle is one that:

- is designed and used to transport persons or property in Ontario and at least one other IFTA jurisdiction, and
- has two axles and a gross vehicle weight or registered gross vehicle weight of more than 11,797 kg (26,000 pounds); or
- has three or more axles on the power unit regardless of weight; or
- is used with a trailer(s) when the registered gross weight or combined weight of the vehicle, trailer(s) and load exceeds 11,797 kg (26,000 pounds).

The following vehicles are excluded:

- Recreational vehicles, provided the vehicle is not used in connection with a business endeavour.
- Light trucks and vans with weight (including trailer weight, if any) below 11,797 kg (26,000 pounds) even if they are used for commercial transportation of goods or passengers inside and outside Ontario.
- Delivery vans, service vehicles, and pick-up trucks used by local merchants, short haul carriers, inter-city carriers, courier services etc.

#### What does the term travelling interjurisdictionally mean?

For Ontario based carriers, it means the operation of a motor vehicle in Ontario and at least one other IFTA jurisdiction.

#### Who are Ontario based carriers?

Ontario based carriers are those who:

- operate a qualified motor vehicle with an Ontario plate (i.e. the motor vehicle is registered with the Ontario Ministry of Transportation for motor vehicle licensing purposes);
- maintain operational control, that is, have an established place of business in Ontario from where motor carrier operations are performed; and
- maintain the operational records for the qualified motor vehicle in Ontario.

## Must a carrier be licenced under IFTA?

If an Ontario based interjurisdictional carrier is not licensed under the IFTA program, the carrier must obtain a single trip permit each time its interjurisdictional vehicle travels in or through an IFTA member jurisdiction, including its base jurisdiction, Ontario.

## Application for Registration (Licence)

You must complete an application for International Fuel Tax Agreement (IFTA) Registration in order to obtain your IFTA licence and decals. Mail the completed application with the required decal payment. Alternately, completed applications may also be delivered in person to the Ministry Tax Information Centre or utilize the ministry walk in service at 33 King St. Oshawa ON, Canada.

## Payment

Payments must be made either by cheque or money order payable to the **Minister of Finance**. Payments cannot be made at a financial institution. Mail your completed application and payment in the enclosed envelope to the Ministry of Finance, 33 King St. West, PO Box 625, Oshawa ON, Canada L1H 8H9.

**Note:** For requests to re-activate your IFTA account, print your IFTA account number on the front of your cheque or money order.

## Licence and Decals

### Licence

- Once your application is approved and processed, a single licence will be issued for your fleet of vehicles.
- Make legible photocopies of the licence and place a copy in each of your qualified motor vehicles as proof of registration.
- Keep the original licence with your business records. Use the original to make additional copies when adding qualified motor vehicles to your fleet during the licence year.
- The licence is valid from January 1 to December 31 of each year.
- An Annual IFTA Decals Renewal form will be sent to you each year to renew your licence and decals.

### Decals

- Once your application is approved and processed, two (2) decals will be issued for each qualified motor vehicle.
- The decals are valid from January 1 to December 31 of each year and cost \$10.00 per set of two (2) decals.
- These decals must be permanently affixed to the lower rear exterior portion of each side of the cab.
- Manufacturers, dealers, and transporters (including driveaway operators) of motor vehicles to which a permanent licence is not attached, may temporarily display decals in a visible manner.

## Instructions

- Check the box that applies to indicate if you are applying for a new registration or requesting to re-activate your account.
- If you are requesting to re-activate your account, please include your previous IFTA identification number.

### Section A – Eligibility requirements

- Refer to the list of IFTA member jurisdictions at the end of this guide.
- Check the box that applies to indicate whether you meet the eligibility requirements in Section A.
- Indicate the type(s) of fuel used to power your qualified motor vehicles.

If your answer is no, or your vehicle is not powered by any of the fuel types listed, you do not qualify for IFTA registration.

### Section B – Identification Information

- Provide the full legal name of your company as registered with Ministry of Government Services.
- Provide your trade name if you operate under a trade name. If the trade name is the same as the legal name, check the box.
- Indicate the language in which you wish to correspond and receive information for IFTA purposes.
- Provide the full business address including postal code.
- Provide the full mailing address unless it is the same as the business address. If the addresses are the same, check the box.
- Provide the contact name, telephone number, email, and fax number (if available) of the employee at your place of business who will be responsible for IFTA records.

## Federal Business Number (BN)

The Federal Business Number is a unique number issued by the federal government that identifies your business and various accounts you maintain. It is a 15 digit number, e.g. 123456789 RT 0001, that consists of:

- A 9-digit registration number that identifies the business.
- 2 letters for the type of account.
- 4 numbers for the specific account reference.

Enter the 9-digit registration number on your IFTA application, e.g., 123456789.

To register a business number contact: Canada Revenue Agency, 1 800 959-5525, [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

**Section C – Financial Information:** Provide the full name and address of the financial institution where you do business.

**Section D – Ownership Type:** Check the appropriate box.

**Section E – Carrier Type:** Check the appropriate box.

**Section F – Date of Interjurisdictional Travel:** Write the date interjurisdictional travel started or will start.

## Section G – Owner/Operator Information

If you are an owner/operator and have a long term contract (lease) agreement (30 days or more), complete the full name, address and telephone number of the carrier in the space provided.

**Note:** If the carrier will be responsible for IFTA reporting, you do not qualify for registration.

## Section H – Interjurisdictional Transportation of Petroleum or Tobacco

If you transport any of the products listed into or out of Ontario, you may also be required to register as an Interjurisdictional Transporter of petroleum products or an Interjurisdictional Transporter of tobacco products. The appropriate application will be mailed to you for completion.

Check the box beside the type of product(s) transported.

## Section I – Jurisdiction Information

Enter the IFTA jurisdictions that you intend to travel in on a regular basis: (Refer to the abbreviation codes in this guide.)

If your IFTA licence has been revoked in an IFTA jurisdiction, indicate the jurisdiction.

## Section J – Bulk Fuel Storage

If you have bulk fuel storage, indicate the province(s)/state(s) where bulk fuel is located. Please use the enclosed abbreviations for provinces/states list.

## Section K – Authorizing a Representative

If a representative will be acting on your behalf, you must sign and date this section.

If you wish to authorize your representative to act on your behalf for specific matters and/or tax years (i.e., account inquiry, returns, etc.), please specify in the space(s) provided.

You can cancel an existing authorization by completing a **Authorizing or Cancelling a Representative form**.

## Section L – Decal Request

Enter the number of vehicles requiring decals. Multiply the number by the decal fee amount. Forward payment in Canadian funds, made payable to the **Minister of Finance**, with your completed application in the enclosed return envelope.

## Section M – Certification

This application must be signed by the appropriate person in your proprietorship, partnership or corporation, for example:

- if a proprietorship, by the owner;
- if a partnership, by a partner; **or**
- if a corporation, by a person specifically authorized by the Corporation.

If an agent has been appointed to act on your behalf, the agent may sign the application.

## IFTA Jurisdictions & Abbreviations

### Canadian Provinces

AB	Alberta
BC	British Columbia
MB	Manitoba
NB	New Brunswick
NL	Newfoundland

NS	Nova Scotia
ON	Ontario
PE	Prince Edward Island
QC	Quebec
SK	Saskatchewan

### United States

AL	Alabama
AR	Arkansas
AZ	Arizona
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
ME	Maine
MD	Maryland
MA	Massachusetts
MI	Michigan
MN	Minnesota
MS	Mississippi
MO	Missouri
MT	Montana

NE	Nebraska
NV	Nevada
NH	New Hampshire
NJ	New Jersey
NM	New Mexico
NY	New York
NC	North Carolina
ND	North Dakota
OH	Ohio
OK	Oklahoma
OR	Oregon
PA	Pennsylvania
RI	Rhode Island
SC	South Carolina
SD	South Dakota
TN	Tennessee
TX	Texas
UT	Utah
VT	Vermont
VA	Virginia
WA	Washington
WI	Wisconsin
WV	West Virginia
WY	Wyoming

### Enquiries

If you require assistance in completing your IFTA application or have any questions/concerns regarding the application, you can contact the Ministry of Finance at:

- Toll free 1 866 ONT-TAXS (1 866 668-8297)
- Teletypewriter (TTY) 1 800 263-7776 (Canada only)
- Ministry website [ontario.ca/finance](http://ontario.ca/finance)
- IFTA Inc. website [www.iftach.org](http://www.iftach.org)

### Freedom of Information

Personal information contained on this form is collected under the authority of the *Fuel Tax Act*, R.S.O. 1990, c.F.35, and the *Gasoline Tax Act*, R.S.O. 1990, c.G.5, and will be used for International Fuel Tax Agreement, *Fuel Tax Act* and *Gasoline Tax Act* purposes. Questions about this information collection should be directed to an agent with the ministry at 1 866 ONT-TAXS (1 866 668-8297) or in writing to: Ministry of Finance, 33 King St W, PO Box 625, Oshawa ON L1H 8H9.