

International Fuel Tax Agreement (IFTA) Top 10 Tips

Find out how to file and remit correctly to save you time and money.

The International Fuel Tax Agreement (IFTA) is a voluntary membership that allows carriers travelling in multiple jurisdictions to reduce their paperwork and compliance burden for fuel tax reporting. These 10 tips will help IFTA carriers register, renew, file returns and keep accurate records.

1 Registration

Carriers may register if they operate one or more qualified vehicles with Alberta or the Northwest Territories licence plates, and intend to travel to at least one other IFTA jurisdiction.

- To register, complete and submit the [AT2054 IFTA Registration form](#) and remit registration fees.

Ensure all sections are complete, the form is signed by an authorized representative, and the appropriate fees are attached (e.g., cheque) or paid electronically when the form is submitted.

2 Annual Renewal

The IFTA licence and decals expire on December 31 of each year, regardless of when they were issued.

- Renewals will only be processed if all returns are filed and no monies are owed.

3 Decals Sent Via Courier

The licence and decals will only be sent via courier at your expense. A waybill with a legible bar code prepared on your courier's website must be received by Tax and Revenue Administration (TRA) before they are sent to you.

4 Quarterly Returns

IFTA carriers must complete an IFTA Quarterly Tax Return for each calendar quarter (March 31, June 30, September 30 and December 31).

This includes both the [AT2059 IFTA Quarterly Tax Return](#) and [AT2060 IFTA Fuel Type Schedule](#) forms.

- Returns are due on the last day of the month following the end of the calendar quarter. For example, the January 1 to March 31 return is due on or before April 30.

TRACS

Is a convenient, fast and secure online filing system that allows you to file returns, renew licences, check financial transactions and assessment statuses and review returns processed, and update your contact information.

5 Payments

TRA accepts [electronic payments](#), credit card payments using [Plastiq Inc.](#) and cheques. You may also pay by debit in person at TRA's Edmonton office.

- **If you owe money on your return, TRA must receive payment by the last day of the month following the end of the calendar quarter. To avoid interest charges, pay on time. Do not wait for your return to be assessed.**

During the renewal period (November to February), TRA will accept credit card payments for outstanding balances online using TRACS.

6 Additional Decals

Additional decals can be requested at any time by completing and submitting the [AT2055](#) IFTA Additional Decals Request form.

Business Identification Number (BIN)

The BIN is the account number assigned by TRA and must be included on all forms and correspondence with TRA. The BIN is a nine-digit number: AB4XXXXXXXXX.

7 No Activity to Report

A return is still required to be filed if there is no activity during the calendar quarter. In TRACS after choosing "review return" check off the box beside "No travel during this quarter."

8 Other Litres & Non-IFTA KM's

Only report values in the Total All Other Litres or Total Non-IFTA Kilometres fields if you have travelled in and/or purchased fuel in a non-IFTA jurisdiction (i.e., Yukon, Northwest Territories, Nunavut, or Alaska). Oregon litres are reported in the Total All Other Litres field and kilometres travelled in Oregon are reported on the Oregon line.

Off-road travel should still be reported in the appropriate jurisdiction line and not in these boxes.

Filing a Return on TRACS

It is easier and faster to file a return on TRACS. Just enter the litres and kilometers and the KPL and tax due or refund will be calculated for you.

9 Reporting Distance Correctly

All travel by an IFTA vehicle must be reported. Supporting records should include: trip summaries or logs detailing starting point, end destination, detours, travel routes and number of kilometers travelled by trip. This will help reduce errors regarding missed mileage or undocumented trips.

10 Fuel Purchases

All fuel purchased, regardless of who purchased the fuel, and put into an IFTA vehicle must be reported. Ensure all fuel purchase records are retained for audit purposes. If you have multiple fuel receipts, keep them in a separate envelope for each quarter along with any other fuel invoices and fuel statements.