

## Section F - Date of Interjurisdictional Travel

Write the date interjurisdictional travel started or will start.

## Section G - Owner/Operator Information

1. If you are an owner/operator and have a long term contract (lease) agreement (30 days or more), answer yes to this question and continue to question 2.

If you are an owner/operator and have a short term lease agreement (less than 30 days) you are responsible for reporting and therefore should register.

2. If you answered yes to question 1, indicate who will be reporting for IFTA purposes. If your carrier will do the reporting you need not complete this application for registration. Your carrier will provide you with the applicable decals.

If you are carrying goods for a carrier who agrees that you will be responsible for the reporting, you must have a letter signed by the carrier to this effect.

### The letter must:

- be written on the carrier's letterhead;
- specify that you are responsible for fuel tax reporting; and
- specify the carrier will not include the distance and fuel of your vehicle in their tax reporting to the Ministry of Revenue.

Enclose the letter signed by the carrier and yourself.

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

3. If you will be reporting, complete the full name, address and telephone number of the carrier in the space provided.

## Section H - Interjurisdictional Transportation of Petroleum or Tobacco

If you transport any of the products shown, in section H of the IFTA 401 application, 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 transported.

## Section I - Other Account Numbers

If you are registered with the Ministry of Revenue for any Motor Fuels & Tobacco Tax programs, include your MFTT Reference number.

## Section J - Jurisdiction Information

1. Enter the IFTA jurisdictions that you intend to travel in on a regular basis: (Refer to the abbreviation codes in this guide.)
2. If your IFTA licence has been **revoked** in an IFTA jurisdiction, indicate the jurisdiction.

## Section K - 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 L - 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 M - Decal Request

1. Enter the number of qualified motor vehicles in your fleet even if you are not requesting decals for the entire fleet at this time.
2. 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 N - 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.

## Section O - Agreement

This section must be completed with the following information:

- sign and date the Agreement;
- attach your corporate seal; and
- have a witness sign and date the Agreement.

## IFTA Jurisdictions & Abbreviations

### Canadian Provinces

AB Alberta	NB New Brunswick	PE Prince Edward Island
BC British Columbia	NF Newfoundland	QC Quebec
MB Manitoba	NS Nova Scotia	SK Saskatchewan
	ON Ontario	

### United States

AL Alabama	MD Maryland	OK Oklahoma
AR Arkansas	ME Maine	OR Oregon
AZ Arizona	MI Michigan	PA Pennsylvania
CA California	MN Minnesota	RI Rhode Island
CO Colorado	MO Missouri	SC South Carolina
CT Connecticut	MS Mississippi	SD South Dakota
DE Delaware	MT Montana	TN Tennessee
FL Florida	NC North Carolina	TX Texas
GA Georgia	ND North Dakota	UT Utah
IA Iowa	NE Nebraska	VA Virginia
ID Idaho	NH New Hampshire	VT Vermont
IL Illinois	NJ New Jersey	WA Washington
IN Indiana	NM New Mexico	WI Wisconsin
KS Kansas	NV Nevada	WV West Virginia
KY Kentucky	NY New York	WY Wyoming
LA Louisiana	OH Ohio	
MA Massachusetts		

### Enquiries

If you require assistance in completing your IFTA application or have any questions/concerns regarding the application, you can contact the ministry information centre at:

Toll free	<b>1 866 ONT-TAXS (1 866 668-8297)</b>
Teletypewriter (TTY)	<b>1 800 263-7776</b>
Ministry website	<a href="http://ontario.ca/revenue">ontario.ca/revenue</a>
IFTA Inc. website	<a href="http://www.iftach.org">www.iftach.org</a>

### Ministry of Revenue

Motor Fuels and Tobacco Tax  
33 King Street West  
PO Box 625  
Oshawa ON L1H 8E9

# Guide for completing the Application for IFTA Registration

## IFTA 401

### 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: Senior Manager, Operations, Motor Fuels and Tobacco Tax, Ministry of Revenue, 33 King St. West, PO Box 625, Oshawa ON L1H 8H9, 1 866 ONT-TAXS (1 866 668-8297).

## 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 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 are excluded, 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) are not included

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even if they are used for commercial transportation of goods or passengers inside and outside Ontario. Generally, such vehicles include 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 licencing 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 IFTA Registration - IFTA 401 in order to obtain your IFTA licence and decals. Mail the completed application with the appropriate payment for the number of decals you require.

#### Payment

Payments must be made either by cheque or money order payable to the **Minister of Finance**. Print your IFTA account number on the back of your cheque or money order.

Payments cannot be made at a financial institution. Mail your completed application and payment in the enclosed envelope to the Ministry of Revenue, 33 King St W, PO Box 620, Oshawa ON Canada L1H 8E9.

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## Licence and Decals

### Licence

- Once your application is approved, 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 application form will be sent to you each year to renew your licence and decals.

### Decals

- Once your application is approved, 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 will 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 drive-away operators) of motor vehicles to which a permanent licence is not attached, may temporarily display decals in a visible manner.

## Instructions

### Section **A** - Eligibility requirements

- Refer to the list of IFTA member jurisdictions.
- Check the box(es) that applies to the qualified motor vehicle(s) travelling into another IFTA jurisdiction.
- Indicate the type(s) of fuel used to power your qualified motor vehicles. If your vehicles are using gasohol you will need to contact us at our toll free number.

If your answer is no to either of questions 1 or 2, or your vehicle is not powered by any of the fuel types listed in question 3 of the IFTA 401 application, you do not qualify for IFTA registration.

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### 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, 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 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

e.g. 123456789 RT 0001

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

### 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.

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