

FOR OFFICE USE ONLY	
IFTA account no.:	
Decal serial no's:	
Processed by:	Date:

## Application for International Fuel Tax Agreement (IFTA) Licence and Decals (Issued in accordance with the terms of the International Fuel Tax Agreement)

The number of each question on this form corresponds with the same number on the accompanying Instructions and Explanations. Please read each question carefully, referring to the Instructions and Explanations. Please print clearly in ink and give complete answers.

Please direct any questions to the Manitoba Finance office at 204-945-5603 or Manitoba Toll Free 1-800-782-0318.

<b>1</b>	Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other (Specify):	National Business Number (BN)		
<b>2</b>	Legal Name of Business			
<b>3</b>	Operating Name (if different from the legal name)			
<b>4</b>	(1) Name of Owner, Partner, or Corporate Officer			
	(2) Name of Owner, Partner, or Corporate Officer			
	(3) Name of Owner, Partner, or Corporate Officer			
<b>5</b>	Location of Business (must be a physical location)			
	City	Province	Postal Code	
<b>6</b>	Mailing Address – IFTA Information (if different than location of business above)			
	City	Province	Postal Code	
<b>7</b>	Name of Contact Person for IFTA Information Purposes	Telephone ( )	Fax ( )	E-mail Address
<b>8</b>	Name of Contact Person for IFTA Purposes – IFTA Quarterly Tax Returns	Telephone ( )	Fax ( )	E-mail Address
<b>9</b>	Do you use a Service Provider for your IFTA account? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	If yes, please provide name:			
<b>10</b>	Are You Registered Under The International Registration Program (IRP) In Manitoba? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, what is your IRP Number?	
<b>11</b>	Do You Maintain Bulk Fuel Storage In Manitoba? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	Do You Maintain Bulk Fuel Storage In Other Jurisdictions? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, which jurisdictions?			
<b>12</b>	Are You Requesting Consolidated Fleet Fuel Reporting? <input type="checkbox"/> Yes <input type="checkbox"/> No (Applies only to carriers having additional fleets outside of Manitoba)			
<b>13</b>	Do You Operate Any Qualified Motor Vehicles Registered As Farm Trucks Under The Highway Traffic Act (F-Plated Vehicles)? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, how many?	
<b>14</b>	Type of Fuel Used (Check all that apply)			
	<input type="checkbox"/> 1. Diesel <input type="checkbox"/> 2. Gasoline <input type="checkbox"/> 3. Propane <input type="checkbox"/> 4. Gasohol <input type="checkbox"/> 5. Biodiesel <input type="checkbox"/> 6. Electric Vehicle			
	<input type="checkbox"/> 7. Other (please specify):			

<b>15</b>	Are You Registered For Retail Sales Tax In Manitoba? <input type="checkbox"/> Yes <input type="checkbox"/> No Are You Registered For Health And Post Secondary Education Tax Levy (HE Levy) in Manitoba? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what is your RST Account Number? If yes, what is your HE Levy Account Number? If no, what is your annual <b>Manitoba</b> payroll?		
<b>16</b>	Were You Ever Registered Under IFTA In Any Jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, where?	For which year(s)?	IFTA Account Number
<b>17</b>	<b>IFTA LICENCE AND DECAL FEES:</b>			
	Annual Licence Fee .....			\$ <b>65.00</b>
	Decal Fee _____ X <b>\$5.00</b> Per Decal Set = .....			\$ _____
	Number of Qualified Motor Vehicles		<b>Total Licence &amp; Decal Fees</b>	\$ _____

Please remit fees with this form.

<b>18</b>	<b>CERTIFICATION BY APPLICANT</b>	
	<p>The applicant agrees to comply with reporting, payment, record keeping and licence and decal display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that Manitoba may withhold any refunds due if applicant is delinquent on payment of fuel taxes due to any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the IFTA licence in all member jurisdictions.</p> <p>The applicant acknowledges that information received by Manitoba will be exchanged with other parties insofar as that disclosure relates to the administration and enforcement of taxation enactments or the International Fuel Tax Agreement and hereby authorizes such exchanges. The applicant agrees, under penalty of perjury, that the statements made in this application are true and complete to the best of his/her knowledge.</p>	
	Name of Owner, Partner, Corporate Officer or Authorized Representative (please print)	Title
	Signature	Date

Mail completed application form, with applicable fees, to the Manitoba Finance office listed below. Walk-in service is also available.

**Manitoba Finance**

101 – 401 York Avenue  
 Winnipeg, MB R3C 0P8  
 Telephone: 204-945-5603  
 Manitoba Toll Free: 1-800-782-0318  
 Office Hours 8:30 a.m. to 4:30 p.m.  
 Web Site: <https://www.gov.mb.ca/finance/taxation/>

**Note: Make cheque payable to “Minister of Finance”**

Please note that an IFTA licence and decals will not be issued if the carrier owes any taxes or has any delinquent tax returns under IFTA and/or any of the tax statutes administered by Manitoba Finance. Taxes administered by Manitoba Finance include retail sales tax (RST), health and post secondary education tax levy (HE Levy), fuel tax and tobacco tax.



# Application for International Fuel Tax Agreement (IFTA) Licence and Decals Instructions and Explanations

The following information will assist you in completing the Application for IFTA Licence and Decals. If you need additional assistance, please refer to the IFTA Carrier Instruction Manual (available on our website [here](https://www.gov.mb.ca/finance/taxation/pubs/bulletins/iftamanual.pdf) or at <https://www.gov.mb.ca/finance/taxation/pubs/bulletins/iftamanual.pdf>), or call the Manitoba Finance office at 204-945-5603 or Manitoba Toll Free 1-800-782-0318.

1. **Type of Ownership.** Please check the appropriate box for your business:
  - Sole proprietor - the business income is reported on your personal income tax return.
  - Partnership - the business is owned by more than one person, but is not incorporated.
  - Corporation - the business is incorporated.
  - Other - the business is registered as a non-profit/charitable organization or a religious society, either provincially or federally.

**National Business Number (BN).** Please indicate your 9-digit number that is used by the Canada Revenue Agency (CRA) to identify businesses and accounts such as GST, payroll deductions, corporate income tax and importing/exporting tax. If you have one of these accounts, you have a BN. If you have a sales tax, health and post secondary education tax levy (HE Levy), or corporation capital tax account with Manitoba Finance, you will have a BN. If you have a business that is incorporated or you have registered a business name, you will have a BN.

2. **Legal Name of Business.** Please indicate the full legal name of your business or organization; that is, the name under which your business is registered with any municipal, provincial or other government authority.
3. **Operating Name.** Please indicate the name of your business as it is known by its customers. For example, "John Smith" may carry on business as "Smith Trucking" and in such case the operating name of your business is "Smith Trucking".
4. **Name of Owner, Partner or Corporate Officer.** As applicable, please identify the surname, first name, and middle name or initial(s) of the individual, partners (minimum of two (2) partners must be listed), or, if a corporation, the officers of the corporation who have signing authority. Please attach a separate sheet of paper if necessary. Please note that the signature on the application form must be one of the persons listed here or an authorized representative.
5. **Location of Business.** This is the physical address where daily operations are conducted. A post office box number or rural route number is not acceptable. Please include the postal code.
6. **Mailing Address – IFTA Information.** Please indicate the address where IFTA information and/or documents (excluding the IFTA Quarterly Tax Returns) will be sent. This address will be the primary mailing address for IFTA correspondence from Manitoba Finance. Please include the postal code.
7. **Contact Person for IFTA Information Purposes.** Please identify the name, telephone number, fax number and e-mail address of the individual who could best respond to questions about the information provided on this application form and to other general IFTA enquiries (excluding the IFTA Quarterly Tax Returns). This person will be the primary contact person for IFTA.
8. **Contact Person for IFTA Purposes – IFTA Quarterly Tax Returns.** Please identify the name, telephone number, fax number and e-mail address of the individual who could best respond to questions about the information provided on the IFTA Quarterly Tax Returns. If you use a Service Provider, he/she will be the contact person for the IFTA Quarterly Tax Returns.
9. **Service Provider.** If you use a Service Provider, please provide the Service Provider's name.
10. **IRP Registration.** Please provide your IRP number.

11. **Bulk Fuel Storage.** Please indicate all IFTA member jurisdictions where you maintain bulk fuel storage. Please attach a separate sheet of paper if necessary.
12. **Consolidated Fleet Fuel Reporting.** Special permission is required if you wish to report, on the Manitoba IFTA Quarterly Tax Return, the distance travelled by your fleets which are base-plated in other IFTA jurisdictions. If you wish to do this, please enclose a letter of request to the Manitoba IFTA Commissioner with your application form, indicating the number of vehicles and the IFTA jurisdiction(s) involved.
13. **F-plated Vehicles.** If you intend to use your IFTA licence and decals for any vehicles which are registered as “farm trucks” under The Highway Traffic Act, please advise us here.
14. **Type of Fuel Used.** Please check all types of fuel to be used and reported on your IFTA Quarterly Tax Return, including the use of electric vehicles.
15. **Retail Sales Tax (RST) Registration.** Please provide your RST account number if applicable.  
**Health and Post Secondary Education Tax Levy (HE Levy).** Please provide your HE Levy account number if applicable or your annual Manitoba payroll. Manitoba payroll refers to remuneration paid to employees that report to or are paid through a Manitoba permanent establishment, including salary, wages, commission, employee benefits, stock options etc.
16. **Prior IFTA Registration.** If you previously held an IFTA licence in any member jurisdiction, please indicate which jurisdiction, the period for which you held the IFTA licence and your IFTA Account Number.
17. **IFTA Licence and Decal Fees.** Manitoba's annual IFTA licence fee is \$65.00.

Each “qualified motor vehicle” to be operated by an IFTA licensee is required to display two (2) decals.

“Qualified Motor Vehicle” means a motor vehicle used, designed, or maintained for transportation of persons or property and which has

- two axles and a gross vehicle weight or registered gross vehicle weight exceeding 11,797 kilograms (26,000 lbs.); or
- three or more axles regardless of weight; or
- if used in combination with a trailer, a combined weight that exceeds 11,797 kilograms (26,000 lbs.).

“Qualified Motor Vehicle” does not include recreational vehicles.

There is a \$5.00 charge for each set of two (2) decals. Calculate your decal fees on the application form, add the \$65.00 licence fee, and enclose a cheque for the total amount with your application form. Mail the completed application form with payment to the Manitoba Finance office (cheque payable to the “Minister of Finance”).

18. **Certification by Applicant.** This form MUST BE SIGNED by an owner, partner, corporate officer or authorized representative.

If your application is signed by an authorized representative (for example an IFTA Service Provider), you must attach a letter of authority in which you authorize the representative to act on your behalf and stating that you agree to be bound by the certification statements on the application.