



Quarterly Fuel Tax Return

International Fuel Tax Agreement – IFTA

CAZ-510-V (2022-09)

1 of 7

Québec enterprise number (NEQ)

IFTA number

Q C _____

Trade name (business name)

Identification number

Name of individual or entity (if different from the name above)

Period covered: from **2 0 2 2 | 0 7 | 0 1**

to **2 0 2 2 | 0 9 | 3 0**

Address

Postal code

Due date: **2 0 2 2 | 1 0 | 3 1**
Y Y Y Y M M D D

If you are completing this form for more than one type of fuel, check this box:

1 Return (see the next page for instructions)

Fuel oil (diesel)

_____ + 1

Gasoline _____ + 2

Ethanol _____ + 3

Propane _____ + 4

Other fuels _____ + 5

Add lines 1 through 5. _____ = 6

Late-filing penalty (\$50 or 10% of amount R in the work chart, whichever is **greater**) _____ + 7

Add lines 6 and 7. _____ =

| | |
|---|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |

Credits in reserve shown in your file: _____ as at _____

Previous balance due shown in your file: _____ as at _____

Credits used

| | |
|----|--|
| 8 | |
| 9 | |
| 10 | |
| 11 | |

Subtract line 9 from line 8 and add line 10. If the result is negative, you are entitled to a refund.¹

If the result is positive, carry it to the remittance slip.

We do not refund or collect amounts of less than \$2.

Refund or balance due =

Check the appropriate box or boxes (if applicable).

Storage of bulk fuel at the place of business, in a tank owned or rented by the licensee

Activities undertaken on behalf of another licensee whose IFTA number is: _____

No kilometres travelled during the period (including in Québec)

Cancellation of licence as of _____ (please destroy the licence and decals) Y Y Y Y M M D D

Changes made to a return filed for the period from _____ to _____ Y Y Y Y M M D D

Signature of the person who completed the form

Title or position

Date

Area code

Telephone

Extension

I hereby certify that the information provided on this return is accurate and complete.

Signature of the licensee or authorized person

Title or position

Date

Area code

Telephone

Extension

Send parts 1, 2 and 3 to us even if the amount on line 11 is zero.

Keep a copy of these parts for your files.

Prescribed form



13S2 ZZ 49518350



Remittance Slip

International Fuel Tax Agreement – IFTA
Complete and send us parts 1, 2 and 3.

CAZ-510-V (2022-09)

Trade name (business name)

Name of individual or entity (if different from the name above)

Area code Telephone

_____ Extension

Period covered

From _____ to _____ Y Y Y Y M M D D

Payment code

Balance on this return, if positive (line 8 minus line 9)

Previous balance due (line 10)

Balance due (line 11)

Return to: C. P. 25500, succursale

Terminus

Québec (Québec) G1A 0A9

IFTA number

Q C _____

**Use this remittance slip only if you do not have the slip we sent.
In this case, make your remittance by mail. This slip cannot be used to make a payment at a financial institution.**

Information

If you hold a licence under the International Fuel Tax Agreement (IFTA), you must file quarterly returns as of the date your licence is issued and for as long as your licence is valid, **even if you did not travel or have no tax to pay**.

Completing the form onscreen

You can use this form to file your quarterly fuel tax return. For each type of fuel used in your qualified motor vehicles, complete a separate copy of Parts 2 and 3. Calculations will be done as you enter data.

The tax rates for the two most common types of fuel (gasoline and diesel fuel) are preprogrammed. If you use another type of fuel, you must refer to the *Table of Rates* (CAR-512-V) for the rate applicable to that type of fuel in the jurisdictions in which you travelled.

Instructions

1. If you used more than one type of fuel, complete only one copy of Part 1 for all types of fuel used and check the box above Part 1. Carry the amount from box T for each type of fuel used to the corresponding line of Part 1. If you used more than one type of fuel in a vehicle, contact the centre IFTA for instructions on how to file your return.
2. Complete a separate copy of parts 2 and 3 for each type of fuel used. Use the data pertaining to qualified motor vehicles for which decals or a temporary permit was issued.
3. Carry amount T (or the total of amounts T) from the copy (or copies) of Part 3 completed for each type of fuel to the corresponding line in Part 1. You must complete a single copy of Part 1 using the amount in box T from each copy of Part 3 that was completed.
4. Send us the quarterly return, duly completed and signed, along with parts 2 and 3, regardless of the method of payment. Persons authorized to sign are listed in Part 8 of form LM-1-V, *Application for Registration*, which is available on our website.
5. Make your payment, if applicable.
You can also use authorized software to file your return. The list of authorized software, as well as information about your responsibilities when you use such software, are provided on our website.

Payment methods

You can make your payment online using your financial institution's online payment services. You will need to select the bill labelled "Revenu Québec – Payment code" and then enter the payment code from the remittance slip. For more payment options, go to our website.

Filing and payment deadline

You must send us the return and payment (if applicable) by the due date given in the header of the form we sent you or of this return.

Date on which a return is received

The return is considered to be received on:

- the date of the Revenu Québec stamp if you submit your return in person; or
- the date of the postmark if you mail the return.

Date on which a payment is received

Payment is considered to be received on the date it was made at a financial institution or, if it was mailed, the date of the Revenu Québec stamp.

Interest

You must pay interest on any tax that is not paid by the due date. Interest rates are shown on the *Table of Rates* (CAR-512-V), which is available on our website.

Late-filing penalty

If you file your return after the due date or if an amount remains unpaid after that date, you must pay a penalty equal to the greater of the following amounts:

- \$50; or
- 10% of the total amount of tax payable (amount R) for each type of fuel reported

Please note that the balance due used to calculate the penalty cannot be reduced by any credit in reserve.

Additional information

For more information, visit our website. You may also call 1 418 652-IFTA (4382) or, toll-free, 1 800 237-IFTA (4382).

1. If you are entitled to a refund by reason of the application of a fiscal law, but are also a debtor under such a law or are about to become one, the Minister may apply the refund to the payment of your debt, up to the amount of the debt.



13S3 ZZ 49518351

2 Average kilometres per litre, by type of fuel used
International Fuel Tax Agreement – IFTA

IFTA number _____ Name _____

Q C

Period covered: from _____ to _____

Y Y Y Y M M D D to Y Y Y Y M M D D

Check the type of fuel for which you are completing this part. If you check box 5, specify the type of fuel used.

Fuel used

- 1 Fuel oil (diesel)
2 Gasoline
3 Ethanol
4 Propane

5 Other fuel: _____

- Compressed natural gas (CNG)
- Liquefied natural gas (LNG)
- Gasohol
- Methanol
- E-85
- M-85
- A-55
- Biodiesel

Total kilometres travelled

Enter the total number (no decimals) of kilometres travelled by qualified motor vehicles during this quarter. _____ km

Based on the information from your logbook, enter:

- in box A, the total number (no decimals) of kilometres travelled in IFTA jurisdictions (hereafter referred to as “member jurisdictions”);
- in box B, the total number (no decimals) of kilometres travelled in non-IFTA jurisdictions (hereafter referred to as “non-member jurisdictions”).
The non-member jurisdictions are the Yukon, Nunavut, the Northwest Territories, Alaska, the District of Columbia, Hawaii and Mexico;
- in box C, the total number (no decimals) of kilometres travelled. This number must be equal to the number entered above.

**Total kilometres travelled
in member jurisdictions**

A _____ km

+

**Total kilometres travelled
in non-member jurisdictions**

B _____ km

▶

Total kilometres travelled

C _____ km

If you entered an amount in box B, enter below the **non-member** jurisdictions in which you travelled.

Total litres of fuel purchased

Based on all of your receipts for this type of fuel, enter the total number of litres purchased and used in qualified motor vehicles (no decimals).

÷ D _____ L

Kilometres per litre

Total kilometres travelled divided by total litres of fuel purchased (C ÷ D). Round off to 2 decimal points.

= E _____ . ____ km/L

Additional information

1354 ZZ 49518352



3 Tax payable (or overpaid), by type of fuel used

International Fuel Tax Agreement – IFTA

IFTA number _____ Name _____

Q: C

Period covered: from _____ to _____

Y Y Y Y M M D D to Y Y Y Y M M D D

Distribute the total kilometres travelled in member jurisdictions (amount A), according to your distance records. **Go to our website to see the version of the *Table of Rates (CAR-512-V)* for the period covered.** The table contains information specific to certain jurisdictions and the table of rates. If a surcharge is payable, you must use a separate line to calculate it and enter 0 in columns H and L.

Column I: Some member jurisdictions may designate certain kilometres as non-taxable. Do not include these kilometres in column I. Contact member jurisdictions for information about any special conditions that may apply. If the number of kilometres travelled (column H) differs from the number of taxable kilometres (column I), explain the discrepancy by writing a note in the section "Additional information" on the preceding page.

Column L: If you purchase bulk fuel, enter only the number of litres (no decimals) used in qualified motor vehicles. Keep your receipts.

Column N: Enter the rate shown for that quarter in the CAR-512-V.

Column O: Based on the number of litres of taxable fuel used, if the amount is positive, you did not pay enough tax; if it is negative, you paid too much tax. We act on your behalf to remit the tax payable to the member jurisdictions concerned (or to claim from those jurisdictions any amount overpaid by you).

Column P: To calculate interest payable under IFTA, multiply the amount in column O (if it is positive) by the monthly rate of interest shown in the CAR-512-V, then by the number of months during which payment was outstanding (count each portion of a month as a full month). If your payment has been outstanding for longer than one quarter, use the interest rate in effect for each quarter. We will correct any calculation errors and advise you of the change. If the amount in column O is negative, you do not have to pay interest.

| F | G | H | I | J | K | L | M | N | O | P | Q |
|---|----------------------|------------------------------------|--|---------------------------------|--|---|--|-----------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| Member jurisdictions in which you travelled | Do not use this area | Kilometres travelled (no decimals) | Taxable kilometres (no decimals) | Kilometres per litre (amount E) | Litres of taxable fuel (I ÷ J) [no decimals] | Litres of fuel purchased (tax paid) [no decimals] | Litres of fuel subject to tax (or overtaxed) [K – L] | Tax rate (4 decimal points) | Tax payable (or overpaid) [M × N] | Interest payable under IFTA | Amount payable (or overpaid) [O + P] |
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| Total for member jurisdictions* Add the amount in each column. Amount U must be equal to amount A. | | | | X | | | | | | | |
| Total for non-member jurisdictions* Amount V must be equal to amount B. | | | Total number of litres purchased in non-member jurisdictions and of litres purchased without suitable proof of payment of the tax payable* | | | | | | | | |
| Add amounts U and V. Amount W must be equal to amount C. | | | Add amounts X and Y (amount Z must be equal to amount D). | | | | | | | | |
| Total* = | | U | | | | X | | | R | S | T |
| | | V | | | | Y | | | | | |
| | | W | | | | Z | | | | | |

Carry amount T to the line in Part 1 that corresponds to the type of fuel used. If you checked box 5 in Part 2 and used more than one type of fuel, add all amounts T and carry the total to line 5 in Part 1.

* If you complete more than one page for this type of fuel, enter the totals only on the last page you use.

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