



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 enabling carriers travelling in multiple jurisdictions to reduce their paperwork and compliance burden for fuel tax reporting. These tips will help carriers register, renew or reactivate an IFTA licence, file returns and keep accurate records.

1 Registration

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

To register, submit the [IFTA Registration form](#) in Tax and Revenue Client Self Service (TRACS) and remit registration fees.

A registration is new if the carrier:

- is applying for an Alberta IFTA licence for the first time,
- is a corporation that has amalgamated and the successor entity is registering, or
- has not had an Alberta licence in the previous four years.

2 Renewals & reactivations

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

Carriers must renew their licences using the 'Renew Annual Registration' in TRACS. This option will be available from October 15 to December 31 of each year.

After December 31, carriers can reactivate their account in TRACS by selecting 'Reactivate IFTA Account.'

Carriers with an Alberta IFTA licence issued within the last four years can also reactivate their account in TRACS.

Licences will only be renewed/reactivated if all returns are filed and no monies owed.

3 Licences & decals

Licences

Carriers can view, download, save, and print licences using TRACS.

Electronic copies are acceptable. Hard copies are no longer required in each IFTA vehicle.

Decals

TRA will mail all decals unless a carrier requires 250 or more sets.

Carriers requiring 250 or more sets may arrange for a courier at their own expense. It is the carrier's responsibility to contact the courier and provide a copy of the electronic waybill to TRA.

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).

Effective April 1, 2022, TRA will only accept IFTA tax returns (including prior periods) filed electronically in TRACS.

Returns are due 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.

5 Payments

TRA accepts electronic payments, credit card payments and cheques. See [Making payments to TRA](#) for more information.

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

During the renewal (October 15 to December 31) TRA will accept credit card payments for outstanding balances using TRACS.

6 Additional decals

Request additional decals at any time by submitting the [AT2055](#) IFTA Additional Decals Request form.

7 No activity to report

You must still file a return even if there is no activity during the calendar quarter. In TRACS, after choosing 'Review Return', check the box beside 'No travel during this quarter.'

Carriers that have reported fuel purchases and travel only in Alberta for more than three consecutive quarters cannot renew or reactivate their account before providing evidence of out-of-province travel for two consecutive quarters (i.e., trip permits, amended returns, etc.).

8 Other litres & non-IFTA kilometres

Use the Total All Other Litres or Total Non-IFTA Kilometres fields if you travelled in and/or purchased fuel in a non-IFTA jurisdiction (i.e., Yukon, Northwest Territories, Nunavut, or Alaska).

Report any Oregon fuel purchase in the Total All Other Litres field and kilometers travelled on the Oregon line on the schedule.

Do not report **off-road** travel in the non-IFTA kilometres field. Report any off-road travel in the applicable jurisdiction's line.

9 Reporting distance correctly

All IFTA vehicle travel must be reported.

To avoid reporting errors ensure supporting records include trip summaries or logs detailing start and endpoints, detours, travel routes and number of kilometers by trip.

10 Fuel purchases

All fuel purchased, regardless of who purchased the fuel, that is dispensed into an IFTA vehicle must be reported.

Retain all fuel purchase records for audit purposes. In the case of multiple fuel receipts, keep them in a separate envelope for each quarter along with any other fuel invoices and statements.

Records must be kept for four years from the date the return was filed or the due date of the return, whichever is later.

For more information

See <https://www.alberta.ca/international-fuel-tax-agreement.aspx> for more information.

Or, contact TRA:

Phone: 780-427-3044

Toll free: 310-0000 before the phone number (in Alberta)

Email: tra.revenue@gov.ab.ca