

IFTA Amended Return



Topics Presented

- Reasons to complete an Amended Return
- Gather all information needed to file
- Completing taxpayer information (page1)
- Summary of Schedules A & B



Reasons to Complete an Amended Return

- Filed a no activity return online in error
- Submitted incorrect information on the original return



Gathering Your Information

➤ [Motor Carrier Tax Forms | NCDOR](#)

- Gas-1276 IFTA Return (Paper Return Only)
- Gas-1278 IFTA Tax Rate Sheet – (for year in which the period is in)

➤ Originally Filed Return

➤ Mileage Records

➤ Fuel Receipts



GAS – 1276 Paper

NCDOR Web 9-21 GAS-1276 International Fuel Tax Agreement (IFTA) Return

Amended

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Test Case

Mailing Address

3301 Terminal Dr. Ste 125

Raleigh

NC

27604

Name of Contact Person

Test Case

Phone Number

919-707-7500

Fax Number

Email Address

Testcase@gmail.com

DOR Use Only

56-1234567

123456789

Fill in applicable circles:

- ☐ No Activity Return
☒ Amended Return
☐ Address has changed

Return for quarter of
☒ Jan 1 - Mar 31
☐ Apr 1 - Jun 30
☐ Jul 1 - Sep 30
☐ Oct 1 - Dec 31

2023

(Year)

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due
(Amount from Schedule B, Column 9)

▶ 1. ☐

2. Penalty Due
(See Instructions)

▶ 2. ☐

3. Interest Due
(Amount from Schedule B, Column 10)

▶ 3. ☐

4. Total Balance or (Credit) Due
(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)

▶ 4. \$ ☐

Test Case

Owner

6/1/2023

Signature: I certify that, to the best of my knowledge, this return is accurate and complete.

Title: Date:

IFTA returns are due by the last day of the month following the end of the quarter. Make check payable to: N.C. Department of Revenue. Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

MAIL TO:
North Carolina Department of Revenue
Excise Tax Division
3301 Terminal Drive, Suite 125
Raleigh, NC 27604

QUESTIONS:
Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 250-7898

- Demographics
- FEIN / SSN and NCDOR ID
- Amended Return / Quarter Amending / Year
- Signature / Title / Date
- An Amended Return replaces the Original Return
 - Enter true totals; not the difference

GAS-1278

IFTA Tax Rates

NCDOR
Web
3-23

GAS-1278 International Fuel Tax Agreement (IFTA) Fuel Tax Rates for 1st Quarter 2023 Returns

North Carolina Department of Revenue
\$1 USD = 1.3638 CAD
\$1 CAD = 0.7332 USD

Gas Type

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)	Electricity (Kilowatt hours)	Hydrogen (Gallons)
AL Alabama	0.2900	0.2800	0.2800	0.2900	0.0800	0.0800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2900	-	-
AB Alberta	-	-	-	0.2609	-	-	-	-	-	-	-	-	-	-
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600	-	-
AR Arkansas	0.2840	0.2460	0.2460	0.1650	0.0500	0.2460	0.2460	0.2460	0.2460	-	0.2840	-	-	-
BC British Columbia	0.7774	0.7091	0.7091	0.2898	0.3819	0.2717	0.7091	0.1524	0.7091	0.1754	0.7774	0.7774	-	-
CA California	0.8530	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.8530	0.8530	-	-	-
CO Colorado	0.2250	0.2200	0.2200	0.1350	0.1200	0.1830	0.2200	0.2200	0.2200	0.2200	0.2250	-	-	-
CT Connecticut	0.4920	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.4920	-	-	-
DE Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	-	-	-
FL Florida	0.3817	0.3830	-	-	-	-	-	-	-	-	-	0.3817	-	-
GA Georgia	0.3120	0.3120	0.3120	0.3120	0.3120	0.3120	0.3120	0.3120	0.3120	0.3120	0.3120	0.3500	-	-
ID Idaho	0.3200	-	-	0.2320	0.3490	0.3200	-	-	-	0.3200	0.3200	-	0.3200	-
IL Illinois	0.7570	0.6540	0.6540	0.6830	0.6460	0.5420	0.6540	0.6540	0.6540	0.6540	0.7570	-	-	-
IN Indiana	0.5500	0.3300	0.3300	-	0.5500	0.5500	0.3300	0.3300	0.3300	0.3300	0.5500	-	-	-
IN Indiana SurChg	-	-	-	0.5300	-	-	-	-	-	-	-	-	-	-
IA Iowa	0.3250	0.3000	0.3000	0.3000	0.3250	0.3100	0.2400	0.3000	0.2400	0.3000	0.3010	-	0.6500	-
KS Kansas	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	-	-	-
KY Kentucky	0.2160	0.2460	0.2460	0.2460	0.2160	0.2160	0.2460	0.2460	0.2460	0.2160	0.2160	-	-	-
KY Kentucky SurChg	0.1020	0.0440	0.0440	0.0440	0.1020	0.1020	0.0440	0.0440	0.0440	0.1020	0.1020	-	-	-
LA Louisiana	0.2000	0.2000	0.2000	0.1460	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-
ME Maine	0.3120	-	-	0.2190	0.1780	0.3078	0.1980	0.1470	-	-	-	0.3120	-	-
MB Manitoba	0.3885	0.3885	0.3885	0.0833	0.2775	0.2775	0.3885	0.3885	0.3885	0.3885	0.3885	-	-	-
MD Maryland	0.4345	0.4270	0.4270	0.4270	0.4270	0.4270	0.4270	0.4270	0.4270	-	0.4345	-	-	-
MA Massachusetts	0.2400	0.2400	0.2400	0.2920	0.2920	0.2920	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	-
MI Michigan	0.5010	0.4420	0.4420	0.5010	0.5010	0.4420	0.4420	0.4420	0.4420	0.4420	0.5010	-	0.5010	-
MN Minnesota	0.2850	0.2850	0.2850	0.2135	0.1710	0.2850	0.2850	0.2850	0.2025	-	0.2850	-	-	-
MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.1800	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	-	-	-
MO Missouri	0.2200	0.2200	0.2200	0.1100	0.1100	0.1100	0.2200	-	0.2200	0.2200	-	0.2200	-	-
MT Montana	0.2975	-	-	0.0518	-	0.0700	-	-	-	-	0.2975	-	-	-
NE Nebraska	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	-	0.2900	-

State

Surcharge

Page 2, GAS-1278, Web, 3-23

1st Quarter 2023 IFTA Tax Rates

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)	Electricity (Kilowatt hours)	Hydrogen (Gallons)
NV Nevada	0.2700	0.2300	0.2300	0.0640	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700	-	-
NB New Brunswick	0.8010	0.6084	0.6084	0.4008	0.7005	0.7005	0.3017	0.4540	0.6084	0.4540	0.8010	0.8010	-	-
NL Newfoundland	0.6358	0.5148	-	0.4091	-	-	-	-	-	-	-	-	-	-
NH New Hampshire	0.2220	-	-	0.2220	0.2220	0.2220	-	-	-	-	-	0.2220	-	-
NJ New Jersey	0.4840	0.4140	0.4140	0.8340	-	-	0.4140	0.4140	0.4140	0.4140	0.4140	0.4840	-	-
NM New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-	-	-
NY New York	0.3835	0.4010	0.4010	0.2200	-	-	0.4010	0.4010	-	0.4010	0.4010	-	-	-
NC North Carolina	0.4050	0.4050	0.4050	0.4050	0.4050	0.4050	0.4050	0.4050	0.4050	0.4050	0.4050	0.4050	-	0.4050
ND North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300	-	-
NS Nova Scotia	0.4274	0.4302	0.4302	0.1943	0.4274	0.4274	-	-	-	-	-	0.4274	-	-
OH Ohio	0.4700	0.3850	0.3850	0.4700	0.4700	0.4000	0.3850	0.3850	0.3850	0.3850	0.4700	0.4700	-	-
OK Oklahoma	0.1900	0.1900	0.1900	0.1600	0.0500	0.0500	0.1900	0.1900	0.1900	0.1900	0.1900	0.1900	-	-
ON Ontario	0.2498	0.2498	0.2498	0.1194	-	-	0.2498	-	0.2498	0.2498	0.2498	0.2498	-	-
OR Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PA Pennsylvania	0.7850	0.6110	0.6110	0.4510	0.6880	0.6110	0.4080	0.3060	0.4380	0.3520	0.7850	0.7850	0.0183	0.6110
PE Prince Edward Island	0.7648	0.5417	0.5417	-	0.6975	0.5067	0.5417	0.3874	0.5417	0.4105	0.4099	-	-	-
QC Quebec	0.5606	0.5328	0.5328	-	-	-	0.5606	0.5328	0.5606	0.5328	0.5606	0.5606	-	-
RI Rhode Island	0.3400	0.3400	0.3400	0.3400	0.3400	-	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	-	-
SK Saskatchewan	0.4163	0.4163	0.4163	0.2498	-	-	0.4163	0.4163	0.4163	0.4163	0.4163	0.4163	-	-
SC South Carolina	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	-	-	-	-	-	-
SD South Dakota	0.2800	-	-	-	-	-	-	-	-	-	-	0.2800	-	-
TN Tennessee	0.2700	0.2600	0.2600	0.2200	0.2100	0.2100	0.2600	0.2600	0.2600	0.2600	0.2600	0.2700	-	-
TX Texas	0.2000	0.2000	0.2000	-	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-
UT Utah	0.3640	0.3640	0.3640	-	0.1880	0.1880	0.3640	0.3640	0.3640	0.3640	0.3640	0.3640	-	0.1880
VT Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Virginia	0.2890	0.2800	0.2800	0.2800	0.3160	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2890	-	-
VA Virginia SurChg	0.1400	0.1490	0.1490	0.1490	0.1680	0.1490	0.1490	0.1490	0.1490	0.1490	0.1490	0.1400	-	-
WA Washington	0.4940	0.4940	0.4940	-	-	-	0.4940	0.4940	0.4940	0.4940	0.4940	0.4940	-	-
WV West Virginia	0.3720	0.3720	0.3720	0.2100	0.1830	0.2840	0.3720	0.3720	0.3720	0.3720	0.3720	0.3720	-	0.2840
WI Wisconsin	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290	-	-
WY Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400

Please refer to the IFTA Inc website at www.iftach.org for a complete listing of all tax rates.

- Select the tax rate sheet applicable to the quarter you are amending
- Determine the correct tax rate by fuel type and jurisdiction
- Beware of surcharge jurisdictions

Completing Schedule A

Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallons (0.00)	Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallons (0.00)
Diesel	DI	3466	855	4.05	Methanol	MT			
Gasoline	GA				E85	E8			
Gasohol	GH				M85	M8			
Propane	LP				A55	A5			
Liquid Natural Gas	LN				Biodiesel	BD			
Compressed Natural Gas	CN				Electricity	EL			
Ethanol	ET				Hydrogen	HD			

➤ Product Types

➤ Total Miles Traveled

➤ Total Gallons Purchased

➤ Average Miles Per Gallons

Completing Schedule B

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch 4)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3817	30.92		
GA	DI	234	234	58	130	-72	0.3120	-22.46		
NC	DI	1598	1598	395	399	.4	0.4050	-1.62		
SC	DI	398	398	98	89	9	0.2800	2.52		
TN	DI	132	132	33	0	33	0.2700	8.91		
VA	DI	332	332	82	127	-45	0.2890	-13.01		
VA SC	DI	0	0	82	0	82	0.1400	11.48		
Sub Totals Page 2		3466	3466	939	855			16.64		

- Jurisdictions and Product Types
- Total and Taxable Jurisdictions Miles and/or Exemptions (www.iftach.org)
- Surcharge Jurisdictions (KY, VA)
- Taxpaid Gallons Purchased
- Tax Rates
- Calculation of Tax

Surcharge Jurisdiction

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch 4)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col7 x col 8)	Interest	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3817	30.92		
GA	DI	234	234	58	130	-72	0.3120	-22.46		
NC	DI	1598	1598	395	399	.4	0.4050	-1.62		
SC	DI	398	398	98	89	9	0.2800	2.52		
TN	DI	132	132	33	0	33	0.2700	8.91		
VA	DI	332	332	82	127	-45	0.2890	-13.01		
VA SC	DI	0	0	82	0	82	0.1400	11.48		
Sub Totals Page 2		3466	3466	939	855			16.64		

➤ Surcharge is computed on Taxable Gallons

Interest Calculation

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch 4)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3817	30.92	0.42	
GA	DI	234	234	58	130	-72	0.3120	-22.46	0.00	
NC	DI	1598	1598	395	399	.4	0.4050	-1.62	0.00	
SC	DI	398	398	98	89	9	0.2800	2.52	0.03	
TN	DI	132	132	33	0	33	0.2700	8.91	0.12	
VA	DI	332	332	82	127	-45	0.2890	-13.01	0.00	
VA SC	DI	0	0	82	0	82	0.1400	11.48	0.15	
Sub Totals Page 2		3466	3466	939	855			16.74	0.72	

- Interest calculated only when there is Tax Due
- 8% for 2023 year (.08 / 12 months = .0067)
- Tax Due * Interest Rate * Number of Months Late
- No Partial Months

*** Interest Rate is determined by IFTA INC; not NCDOR***

Total Tax Due Calculation

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch 4)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3817	30.92	0.42	31.34
GA	DI	234	234	58	130	-72	0.3120	-22.46	0.00	-22.46
NC	DI	1598	1598	395	399	.4	0.4050	-1.62	0.00	-1.62
SC	DI	398	398	98	89	9	0.2800	2.52	0.03	2.55
TN	DI	132	132	33	0	33	0.2700	8.91	0.12	9.03
VA	DI	332	332	82	127	-45	0.2890	-13.01	0.00	-13.01
VA SC	DI	0	0	82	0	82	0.1400	11.48	0.15	11.63
Sub Totals Page 2		3466	3466	939	855			16.74	0.72	17.46

➤ Calculate the Total Tax



Finalize Amended Gas-1276 Return



GAS-1276 International Fuel Tax Agreement (IFTA) Return

Amended

Test Case

3301 Terminal Dr. Ste 125

City
Raleigh

State
NC

Zip Code
27604

Name of Contact Person

Test Case

919-707-7500

testcase@gmail.com

56-1234567

NCDOR ID
123456789

Fill in applicable circles:

☒ No Activity Return
☐ Amended Return
☐ Address has changed

Return for quarter of

☐ Jan 1 - Mar 31
☒ Apr 1 - Jun 30
☐ Jul 1 - Sep 30
☐ Oct 1 - Dec 31

2023

(Year)

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due (Amount from Schedule B, Column 9)	1.	16.74
2. Penalty Due (See Instructions)	2.	0.00
3. Interest Due (Amount from Schedule B, Column 10)	3.	0.22
4. Total Balance or (Credit) Due (Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)	4. \$	17.46

Test Case

Owner

6/1/2023

Signature:

I certify that, to the best of my knowledge, this return is accurate and complete.

Title:

Date:

IFTA returns are due by the last day of the month following the end of the quarter. Make check payable to: N.C. Department of Revenue. Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

MAIL TO:

North Carolina Department of Revenue
Excise Tax Division
3301 Terminal Drive, Suite 125
Raleigh, NC 27604

QUESTIONS:

Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 250-7898

- Demographics completed
- Tax, Penalty, and Interest
- How to avoid penalties (\$50.00 or 10%)
- How to calculate adjustments (payments)
- Signature / Title / Date
- Payment:
 - ☐ Check
 - ☐ Money order
 - ☐ Cashier's check

Contact Information

North Carolina Department of Revenue Excise Tax Division (ETD)



- Fax: (919) 250-7898
- Toll free: 1 (877) 308-9092



Questions?

