



NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

MOTOR CARRIER
IFTA AMENDED
RETURNS

NCDOR EXCISE TAX DIVISION | MOTOR CARRIER SEMINARS

TOPICS OF DISCUSSION

- | | |
|---|--|
| I. Reasons to Complete an Amended Return | VI. Surcharge Jurisdictions |
| II. Information Required to File | VII. Interest Due Calculation |
| III. GAS-1276 IFTA Tax Return | VIII. Total Tax Due Calculation |
| IV. GAS-1276 IFTA Tax Rates | IX. The Final Steps |
| V. Completing Schedule A & B | |

FILING AN AMENDED RETURN

WHEN TO FILE ONE?

An Amended Return is filed when an error has occurred on the *Originally Filed Return – and needs to be corrected.*

The following are examples of errors that would cause the need to submit an Amended Return:

- ✓ *Filed a No Activity Return online in error.*
- ✓ *Submitted Incorrect Information on the Original Return.*
- ✓ *Mistakenly filed for the wrong Quarter.*
- ✓ *Left out Jurisdictions where there were Operations.*



NORTH
CAROLINA
DEPARTMENT
OF REVENUE

FILING AN AMENDED RETURN INFORMATION REQUIRED TO FILE

Motor Carrier Tax Forms | NCDOR



- ✓ **Gas-1276 IFTA Tax Return**

An Amended Return can be filed by Paper Return Only.

- ✓ **Gas-1278 IFTA Tax Rate Sheet**

Resource to use for the Quarter/Year in which you are filing the Amended Return.

Information Required to File

- ✓ *Originally Filed Return*
- ✓ *Mileage Records*
- ✓ *Fuel Receipts*

FILING AN AMENDED RETURN PAPER GAS-1276 IFTA TAX RETURN

- ✓ Demographics
- ✓ FEIN, SSN and NCDOR ID.
- ✓ Circle In: Amended Return
 - As well as the Quarter and Year
- ✓ Signature, Title and Date
- ✓ Amended Returns replace the Original Return.
- ✓ Important: Enter True Totals on the Amended Return, *not the difference.*



Gas-1276 Form is located on the Department's website at:
[Gas-1276 3-24-24 Web v1 Final.pdf](#)

NCDOR Web 3-24 **GAS-1276**
International Fuel Tax Agreement (IFTA) Return

Legal Name (First 38 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) Test Case		DOR Use Only FEIN / SSN 561234567	
Mailing Address 3301 Terminal Dr, Ste 125		NCDOR ID 123456789	
City Raleigh	State NC	Zip Code 27529	
Name of Contact Person Taxpayer			
Phone Number 919-707-7500	Fax Number TaxpayerTestCase@gmail.com		
Email Address TaxpayerTestCase@gmail.com		Fill in applicable circles: <input type="radio"/> No Activity Return <input checked="" type="radio"/> Amended Return <input type="radio"/> Address has changed	
Return for quarter of <input checked="" type="radio"/> Jan 1 - Mar 31 <input type="radio"/> Apr 1 - Jun 30 <input type="radio"/> Jul 1 - Sep 30 <input type="radio"/> Oct 1 - Dec 31		2025 (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 B)	1. <input type="radio"/>
2. Penalty Due (See instructions)	2. <input type="radio"/>
3. Interest Due (Amount from Schedule B, Column 10)	3. <input type="radio"/>
4. Total Balance or (Credit) Due (Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)	4. \$ <input type="radio"/>

Signature: **Taxpayer** Title: **Owner** Date: **05/11/25**

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: (919) 707-7500
Telephone Number (877) 308-9092
Toll Free Number (919) 250-7898
Fax Number

FILING AN AMENDED RETURN

GAS-1278 IFTA TAX RATES

NCDOR
Web
3-25

GAS-1278 International Fuel Tax Agreement (IFTA) Fuel Tax Rates for 1st Quarter 2025 Returns

North Carolina Department of Revenue
\$1 USD = 1.4230 CAD
\$1 CAD = 0.7027 USD

STATE OR PROVINCE ST/ABREV	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-85 (Gallons)	Biodiesel (Gallons)	Electricity (Kilowatt hours)	Hydrogen (Gallons)	Hythane (Gallons)
AL Alabama	0.3000	0.2900	0.2900	0.3000	0.0800	0.0800	0.2900	0.2900	0.2900	0.2900	0.2900	0.3000	-	-	-
AB Alberta	0.3458	0.3458	0.3458	0.2500	-	-	0.3458	0.3458	0.3458	0.3458	0.3458	0.3458	-	-	-
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600	-	-	-
AR Arkansas	0.2850	0.2470	0.2470	0.1650	0.0500	0.0500	0.2470	0.2470	0.2470	0.2470	-	0.2850	-	-	-
BC British Columbia	0.9507	0.8541	0.8541	0.4011	0.5703	0.4056	0.8541	0.2335	0.8541	0.2687	0.9507	0.9507	-	-	-
CA California	1.0230	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	1.0230	1.0230	-	-	-
CO Colorado	0.2850	0.2600	0.2600	0.1350	0.1200	0.1830	0.2600	0.2600	0.2600	0.2600	0.2600	0.2850	-	-	-
CT Connecticut	0.5240	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.5240	-	-	-	-
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	0.4027	0.4040	0.4040	-	-	-	-	-	-	-	-	0.4027	-	-	-
GA Georgia	0.3710	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3710	-	-	-	-
ID Idaho	0.3200	-	-	0.2320	0.3490	0.3200	-	-	-	-	0.3200	-	0.3200	-	-
IL Illinois	0.7360	0.6560	0.6560	0.7170	0.6980	0.5960	0.6560	0.6560	0.6560	0.6560	0.7360	-	-	-	-
IN Indiana	0.5900	0.3500	0.3500	-	0.5900	0.5900	0.3500	0.3500	0.3500	0.3500	0.5900	0.0800	0.0800	0.0800	-
IN Indiana SurChg	-	-	-	0.5900	-	-	-	-	-	-	-	-	-	-	-
IA Iowa	0.3250	0.3000	0.3000	0.3000	0.3250	0.3100	0.2550	0.3000	0.2550	0.3000	0.2980	0.0260	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	0.2340	0.2640	0.2640	0.2640	0.2340	0.2340	0.2640	0.2640	0.2640	0.2340	0.2340	-	-	-	-
KY Kentucky SurChg	0.1120	0.0480	0.0480	0.0480	0.1120	0.1120	0.0480	0.0480	0.0480	0.1120	0.1120	-	-	-	-
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	0.3325	0.3325	0.3325	0.0798	0.2394	0.2394	0.3325	0.3325	0.3325	0.3325	0.3325	-	-	0.3325	-
MD Maryland	0.4685	0.4610	0.4610	0.4610	0.4610	0.4610	0.4610	0.4610	0.4610	-	0.4685	-	-	-	-
MA Massachusetts	0.2400	0.2400	0.2400	0.1670	0.1670	0.1670	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	-	-
MI Michigan	0.4950	0.4590	0.4590	0.4950	0.4950	0.4590	0.4590	0.4590	0.4590	0.4590	0.4950	-	0.4950	0.4590	-
MN Minnesota	0.3180	0.3180	0.3180	0.2390	0.3180	0.3180	0.3180	0.2259	-	0.3180	0.3180	-	-	-	-
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	0.2700	0.2700	0.2700	0.1700	0.1700	0.1700	0.2700	-	0.2700	0.2700	-	0.2700	-	-	-
MT Montana	0.2975	-	-	0.0518	-	0.0700	-	-	-	-	0.2975	-	-	-	-
NE Nebraska	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	-	0.3040	0.3040	-

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

Page 1278, Web, 3-25

1st Quarter 2025 IFTA Tax Rates

FUEL TYPE

JURISDICTIONS

SURCHARGE

	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-85 (Gallons)	Biodiesel (Gallons)	Electricity (Kilowatt hours)	Hydrogen (Gallons)	Hythane (Gallons)
NV New Brunswick	0.2700	0.2300	0.2300	0.0640	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700	-	-	-
NB Newfoundland	0.4110	0.2891	0.2891	0.1782	0.4110	0.4110	0.2891	0.2891	0.2891	0.2891	0.4110	0.4110	-	-	-
NL New Hampshire	0.2527	0.1995	-	0.1862	-	-	-	-	-	-	-	-	-	-	-
NH New Hampshire	0.2220	-	-	0.2220	0.2220	-	-	-	-	-	-	0.2220	-	-	-
NJ New Jersey	0.4930	0.4230	0.4230	0.3705	-	-	0.4230	0.4230	0.4230	0.4230	0.4230	0.4930	-	-	-
NM New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NY New York	0.3875	0.4050	0.4050	0.2400	-	-	0.4050	0.4050	-	0.4050	0.4050	-	-	-	-
NC North Carolina	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	-	0.4030	-
ND North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300	0.0800	0.3200	-
NS Nova Scotia	0.4096	0.4123	0.4123	0.1862	0.4096	0.4096	-	-	-	-	-	0.4096	-	-	-
OH Ohio	0.4700	0.3850	0.3850	0.4700	0.4700	0.3850	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	0.2394	0.2394	0.2394	0.1144	-	-	0.2394	0.2394	0.2394	0.2394	0.2394	0.2394	-	-	-
OR Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PR Puerto Rico	0.7410	0.5760	0.5760	0.4250	0.6480	0.5760	0.3840	0.2890	0.4130	0.3320	0.7410	0.7410	0.0172	0.5760	0.5760
RI Rhode Island	0.3764	0.2253	0.2253	-	0.4062	0.2253	0.2253	0.2253	0.2253	0.2253	0.2253	-	-	-	-
SC South Carolina	0.5373	0.5107	0.5107	-	-	-	0.5373	0.5107	0.5373	0.5107	0.5373	0.5373	-	-	-
SK Saskatchewan	0.3700	0.3700	0.3700	0.3700	0.3700	-	0.3700	0.3700	0.3700	0.3700	0.3700	0.3700	-	-	-
SK Saskatchewan	0.3990	0.3990	0.3990	0.2394	-	-	0.3990	0.3990	0.3990	0.3990	0.3990	0.3990	-	-	-
SC South Carolina	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	-	-	-
SD South Dakota	0.2800	0.2800	-	0.2000	0.1400	0.1000	0.1400	0.1400	-	-	-	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	-	0.2100	-
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	0.3850	0.3850	0.3850	-	0.2070	0.2070	0.3850	0.3850	0.3850	0.3850	0.3850	0.3850	-	0.2070	-
VT Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Virginia	0.3180	0.3080	0.3080	0.3080	0.3470	0.3080	0.3080	0.3080	0.3080	0.3080	0.3080	0.3180	-	-	-
VA Virginia SurChg	0.1420	0.1520	0.1520	0.1520	0.1710	0.1520	0.1520	0.1520	0.1520	0.1520	0.1520	0.1420	-	-	-
WA Washington	0.4940	0.4940	0.4940	-	-	-	0.4940	0.4940	0.4940	0.4940	0.4940	0.4940	-	-	-
WV West Virginia	0.3570	0.3570	0.3570	0.1950	0.1560	0.2430	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	-	0.2430	-
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	0.0072	0.2400	-

- ✓ Select Tax Rate Sheet applicable to the Quarter/Year Amending.
- ✓ Determine the Correct Tax Rate by Fuel Type and Jurisdiction.
- ✓ Beware of Surcharge Jurisdictions.



NORTH
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FILING AN AMENDED RETURN

COMPLETING SCHEDULE A

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

✓Product Type

✓Total Miles Traveled

✓Total Gallons Purchased

✓Average Miles Per Gallon



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FILING AN AMENDED RETURN

COMPLETING SCHEDULE B

(1)	(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 A)	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 Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62		
GA	DI	234	234	58	130	-72	0.3710	-26.71		
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61		
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	0.3180	-14.31		
VA SC	DI	0	0	82	0	82	0.1400	11.64		
Sub Totals Page 2		3466	3466	939	855			13.06		

- ✓ Jurisdictions and Product Type
- ✓ Total and Taxable Jurisdictions and/or Exemptions – www.iftach.org
- ✓ Taxpaid Gallons Purchased

- ✓ Tax Rates
- ✓ Calculation of Tax
- ✓ Surcharge Jurisdictions (IN, KY, VA)



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FILING AN AMENDED RETURN

SURCHARGE JURISDICTION

(1)	(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 A)	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 Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62		
GA	DI	234	234	58	130	-72	0.3710	-26.71		
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61		
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	0.3180	-14.31		
VA SC	DI	0	0	82	0	82	0.1400	11.64		
Sub Totals Page 2		3466	3466	939	855			13.06		

A Surcharge is an Added Fee that is attached to an already Existing Tax.
It supports the cost of Construction and Maintenance due to Heavy Vehicles.

Surcharge is computed on Taxable Gallons.



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FILING AN AMENDED RETURN

INTEREST DUE CALCULATION

(1)	(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 A)	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 Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62	0.24	
GA	DI	234	234	58	130	-72	0.3710	-26.71	0.00	
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61	0.00	
SC	DI	398	398	98	89	9	0.2800	2.52	0.02	
TN	DI	132	132	33	0	33	0.2700	8.91	0.07	
VA	DI	332	332	82	127	-45	0.3180	-14.31	0.00	
VA SC	DI	0	0	82	0	82	0.1400	11.64	0.09	
Sub Totals Page 2		3466	3466	939	855			13.06	0.42	

- ✓ Interest calculated only when there is Tax Due.
- ✓ 9% for the Year 2025 (.09 / 12 Months = .0075)

- ✓ Tax Due x Interest Rate x *Number of Months Late*.
- ✓ No Partial Months.

FILING AN AMENDED RETURN

TOTAL TAX DUE CALCULATION

(1)	(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 A)	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 Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62	0.24	32.86
GA	DI	234	234	58	130	-72	0.3710	-26.71	0.00	-26.71
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61	0.00	-1.61
SC	DI	398	398	98	89	9	0.2800	2.52	0.02	2.54
TN	DI	132	132	33	0	33	0.2700	8.91	0.07	8.98
VA	DI	332	332	82	127	-45	0.3180	-14.31	0.00	-14.31
VA SC	DI	0	0	82	0	82	0.1400	11.64	0.09	11.73
Sub Totals Page 2		3466	3466	939	855			13.06	0.42	13.48

✓ Calculate the Total Tax Due.



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FILING AN AMENDED RETURN THE FINAL STEPS

- ✓ Demographics – *completed.*
- ✓ Tax, Penalty, and Interest.
- ✓ How to Avoid Penalties
(\$50.00 or 10% of tax due)
- ✓ How to Calculate Adjustments (*Payments*)
- ✓ Signature, Title and Date.
- ✓ Payment:
 - Check
 - Money Order
 - Cashier's Check



NCDOR Web 3-24 **GAS-1276**
International Fuel Tax Agreement (IFTA) Return

Legal Name (First 38 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)
Test Case

Mailing Address
3301 Terminal Dr, Ste 125

City **Raleigh** State **NC** Zip Code **27529**

Name of Contact Person
Taxpayer

Phone Number **919-707-7500** Fax Number

Email Address
TaxpayerTestCase@gmail.com

DOR Use Only

FEIN / SSN
561234567

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
2025
(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 B)	1. <input type="radio"/> 13.06
2. Penalty Due (See instructions)	2. <input type="radio"/> 0.00
3. Interest Due (Amount from Schedule B, Column 10)	3. <input type="radio"/> 0.42
4. Total Balance or (Credit) Due (Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)	4. \$ <input type="radio"/> 13.48

Signature: **Taxpayer** Title: **Owner** Date: **05/11/25**

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

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: (919) 707-7500
Telephone Number (877) 308-9092
Toll Free Number (919) 250-7898
Fax Number



NCDOR

NORTH CAROLINA
DEPARTMENT OF REVENUE
EXCISE TAX DIVISION (ETD)

Toll Free Number: 1-(877)-308-9092

Fax: (919)-250-7898 | (919)-250-5937

Our Business Hours are Monday through Friday,
from 8:00 AM – 5:00 PM, with Available Phone
Hours from 8:00 AM – 4:30 PM (EST).



ANY QUESTIONS?

