



NCDOR | NORTH
CAROLINA
DEPARTMENT
OF REVENUE

MOTOR CARRIER
LICENSE & DECAL
RENEWAL

NCDOR EXCISE TAX DIVISION | MOTOR CARRIER SEMINARS

TOPICS OF DISCUSSION

I. Annual Renewal Key Points

II. Annual Renewal Process

III. IFTA Web Online Renewal Process

IV. GAS-1274A Renewal Form

V. Compliance Checks:

Understanding the Process:

NCDOR | NCSOS | DMV | IRP

Non-Compliance Issues

MOTOR CARRIER ANNUAL RENEWAL

KEY POINTS

- ✓ Licenses and Decals Expire on December 31st of each Calendar Year
- ✓ Annual Renewal Period starts in September of each Year
- ✓ Complete and Submit the GAS-1274A Renewal Form for License and Decals
- ✓ Electronically via the Department's website at: www.ncdor.gov/iftaintrastate-e-file
- ✓ The most efficient way to Renew and Order License and Decals:
 - *Mail*
 - *Fax*
- ✓ License and Decals cannot be Renewed by Telephone Request
- ✓ Compliance Checks will be completed on all Renewals

MOTOR CARRIER ANNUAL RENEWAL ONLINE RENEWAL PROCESS

Log into IFTA e-File Application: www.ncdor.gov/iftaintrastate-e-file

Login

Help ?

*User ID:
(E-mail address)

[First Time User / Initial Access](#)

*Password:

[Forgot Your Password](#)

- All transactions are considered valid and legally binding once you click "Submit" below.
- Your account can only be accessed by your User ID and valid password.
- If this is your first time logging into the IFTA/Intrastate on-line system, click in the First Time User/Initial account setup link above.
- If you have forgotten your password, click on the "Forgot your password" link above.
- Once logged into the system, as a security measure, you will automatically be logged out if the system remains idle for more than 30 minutes.

Back

Submit

Refresh

Cancel

Main Menu

Help ?

*Choose one of the options:

Select Here...

Order Credentials

Quarterly Tax Filing

Inquire Tax Returns or Credentials

Modify My Password

Update My Information

Access Code Management

Transaction List

Reset Customer Password

Close Account

Click a question mark below for help with a menu item.

Order Credentials

Quarterly Tax Filing

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Transaction List

Reset Customer Password

Close Account

Submit

Refresh

Cancel

MOTOR CARRIER ANNUAL RENEWAL ONLINE RENEWAL PROCESS

Order Credentials Information
Help

*Select the tax type:

*Select the year you are requesting Credentials for:

*Number of Decals Requested:

Select Here...
Select Here...

Select the Tax Type: IFTA or Intrastate

Select the Year for the Order

Select the Number of Decals you are Requesting. Reminder: This Number should reflect the Number of Vehicles in Operation. *Click: Submit.*

Back

Submit

Refresh

Cancel

MOTOR CARRIER ANNUAL RENEWAL ONLINE RENEWAL PROCESS

Order Credentials Confirmation
Help ?

Thank you. You have completed your IFTA/Intrastate Credential order. Print this screen for your records.

Confirmation Number:	20250520124132
Tax Type:	IFTA
Registration Year:	2025
Decals Requested:	1
Date:	05/20/2025
Time:	03:59 PM

- Important: This confirmation acknowledges receipt of your credential request. Further review of your account is required before we can issue the credentials. Your credentials may be delayed if you have a tax debt due to the Department, you have failed to file a return due to the Department, your IFTA or Intrastate license has been revoked or suspended, or you are ordering decals for a tax type (IFTA or Intrastate) for which you are not registered. If you would like to order decals for a tax type for which you are not registered, you must submit a new application by mail or fax.

Print Screen

Menu

Exit

- ✓ Print the Confirmation Page for your Records.
- ✓ The Motor Carrier Account will be checked for Good Compliance.
- ✓ License & Decals will be mailed out to the Account's Address on File.
- ✓ It is important to keep the Account Address up to date.
- ✓ This will ensure that License & Decals are Mailed to the Correct Address.
- ✓ Fax in the NC-AC Business Address Correction Form – to change your Motor Carrier Account Address.

MOTOR CARRIER ANNUAL RENEWAL GAS-1274A RENEWAL FORM

- ✓ Provide all Requested Information.
- ✓ Enter the *Number and Type of Decals*.
- ✓ Include your *Signature, Title and Date*.
- ✓ Important: License and Decals cannot be Renewed by Telephone Request.
- ✓ The Gas-1274A Renewal Form is located on the Department's website at:
 - [Gas-1274A 9-9-21 web-fill v2 Final.pdf](#)
- ✓ Fax, Mail, or Email your Renewal Form
 - **Fax:** (919)-250-7898 | (919)-250-5937
 - **Mail:** 3301 Terminal Drive, Suite 125, Raleigh, NC 27604
 - **Email:** mcsupportservices@ncdor.gov

NCDOR Web-Fill 9-21		GAS-1274A Renewal Application for License and Decals	
Renewal Application for Year		DOR Use Only	
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)		FEIN or SSN	
Mailing Address		NCDOR ID	
City	State	Zip Code	
Name of Contact Person		Fill in circle if applicable:	
Phone Number	Fax Number	<input type="checkbox"/> Address has changed	
Email Address			
<p>1. a. Do you have license plates issued by the North Carolina Division of Motor Vehicles on one or more of your qualified motor vehicles? ▶ 1a. <input type="radio"/> Yes <input type="radio"/> No</p> <p>b. If yes, list the license tag of at least one qualified motor vehicle. ▶ 1b. _____</p> <p>2. Do you operate any dual-fuel qualified motor vehicles? (For informational purposes only) ▶ 2. <input type="radio"/> Yes <input type="radio"/> No</p> <p>3. Do your qualified motor vehicles travel ONLY in North Carolina? ▶ 3. <input type="radio"/> Yes <input type="radio"/> No</p> <p>a. IF YES, Number of sets of IN (Intrastate - NC ONLY) decals requested (1 set = 2 decals) ▶ 3a. _____</p> <p>b. IF NO, Number of sets of IFTA (Interstate - BOTH inside & outside NC) decals requested (1 set = 2 decals) ▶ 3b. _____</p> <p>NOTE: One decal set will be issued for each qualified vehicle. Order only one decal set for each qualified vehicle.</p>			
<p>Certification</p> <p>Applicant agrees to comply with tax reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement and by North Carolina General Statutes and Administrative Procedures Act Rules. The applicant further agrees that the North Carolina Department of Revenue may withhold any refunds due if applicant is delinquent on payment to any other division within the North Carolina Department of Revenue or delinquent on taxes due to any IFTA member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions.</p> <p>The applicant further certifies with his or her signature or electronic submission as deemed acceptable by North Carolina that, to the best of his or her knowledge, the information is true, accurate, and complete and any falsification subjects the applicant to appropriate North Carolina civil and/or criminal sanctions. Also, by signing below, the applicant acknowledges that certain taxpayer information supplied to the North Carolina Department of Revenue will be transmitted electronically to IFTA, Inc., including, but not limited to, certain transmittal and demographic data required under the IFTA agreement for purposes of administering the IFTA program, and consents to the same.</p> <p>Signature: _____ Title: _____ Date: _____</p> <p>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 WEBSITE: www.ncdor.gov</p>			



NORTH
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OF REVENUE

NCDOR COMPLIANCE CHECKS **UNDERSTANDING THE PROCESS**





NORTH
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NCDOR COMPLIANCE CHECKS

DEPARTMENT OF REVENUE CHECK

North Carolina Department of Revenue – General Statute 105-449.47A: Allows the Department of Revenue to Deny an Application for License and Decals for Failure to File any Return and/or Failure To Pay any Tax Debt covered by the North Carolina Revenue Laws.

This is applicable to any Tax Schedules administered by the Department of Revenue:

- ✓ *Individual Income Tax*
- ✓ *Withholding Tax*
- ✓ *Partnership & Fiduciary Tax*
- ✓ *Corporate & Franchise Tax*
- ✓ *Sales and Use Tax*

IFTA Motor Carrier Quarterly Tax Filings must be up to date; and must have out-of-state miles filed for at least one of the four Quarters for the Year.



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NCDOR COMPLIANCE CHECKS

NC SECRETARY OF STATE CHECK

If you are organized as a Legal Entity, you must be ACTIVE and in Good Compliance with the North Carolina Secretary of State.

- ✓ *This Includes any LLC, LLP, or INC.*
- ✓ *Any Annual Fees must be Paid*
- ✓ *Annual Reports Filed*

NC DMV | IRP CHECK

Your License Plate must be ACTIVE and correspond with the Accurate Type of Decal in which you are requesting.

For Example:

- ✓ **IFTA Carrier** – Permanent Apportioned Plates
- ✓ **Intrastate Carrier** – Commercial, For-Hire, Weighted Plates...

NCDOR COMPLIANCE CHECKS

NON-COMPLIANCE ISSUES

Non-Compliance

- ✓ If your Application is not Accepted, a Non-Compliance Letter will be sent detailing the reasons for denial.
- ✓ If the Application was submitted by Mail or Fax, the Renewal Form will also be mailed back to you with the Non-Compliance Letter.

Resolution of Compliance Issues

- ✓ Fax, Mail or Email the Non-Compliance Letter and the Renewal Form (*if returned to you by NCDOR*) back to NCDOR Excise Tax Division for processing once all Non-Compliance Issues have been resolved.
- ✓ Once the Excise Tax Division confirms the Motor Carrier Account is in Good Compliance, License & Decals will be mailed out to your Account Address.



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).

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ANY QUESTIONS?