



#### 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

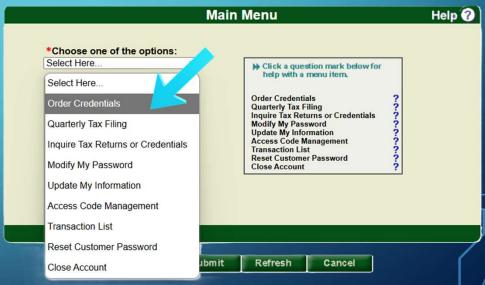
- ✓ Licenses and Decals Expire on December 31st of each Calendar Year
- ✓ Annual Renewal Period starts in September of each Year
- ✓ Complete and Submit the GAS-1274A Renewal Form for License and Decals
- ✓ Electronically via the Department's website at: <u>www.ncdor.gov/iftaintrastate-e-file</u>
- ✓ 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

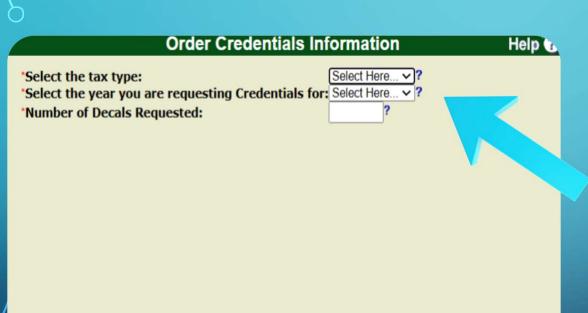
Log into IFTA e-File Application: <u>www.ncdor.gov/iftaintrastate-e-file</u>







# MOTOR CARRIER ANNUAL RENEWAL ONLINE RENEWAL PROCESS



**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the Department, your IFTA or Intrastate license has been revoked or suspended, or you are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 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.

Print Screen

Menu

Exit

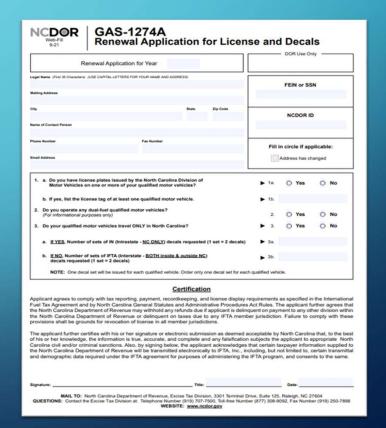
The NC-AC Business Address Correction Form is located on the Department's website at: NC-AC Business Address Correction



#### 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 EXCISE TAX DIVISION | MOTOR CARRIER SEMINARS | 2025



### NCDOR COMPLIANCE CHECKS UNDERSTANDING THE PROCESS

Compliance Checking Process

NC Department of Revenue

NC Secretary of State

DMV | IRP



# 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 <u>any</u> 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 <u>must</u> be up to date; and <u>must</u> have out-of-state miles filed for at least one of the four Quarters for the Year.



### NCDOR COMPLIANCE CHECKS NC SECRETARY OF STATE CHECK

If you are organized as a Legal Entity, you <u>must</u> 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 <u>not</u> 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.

