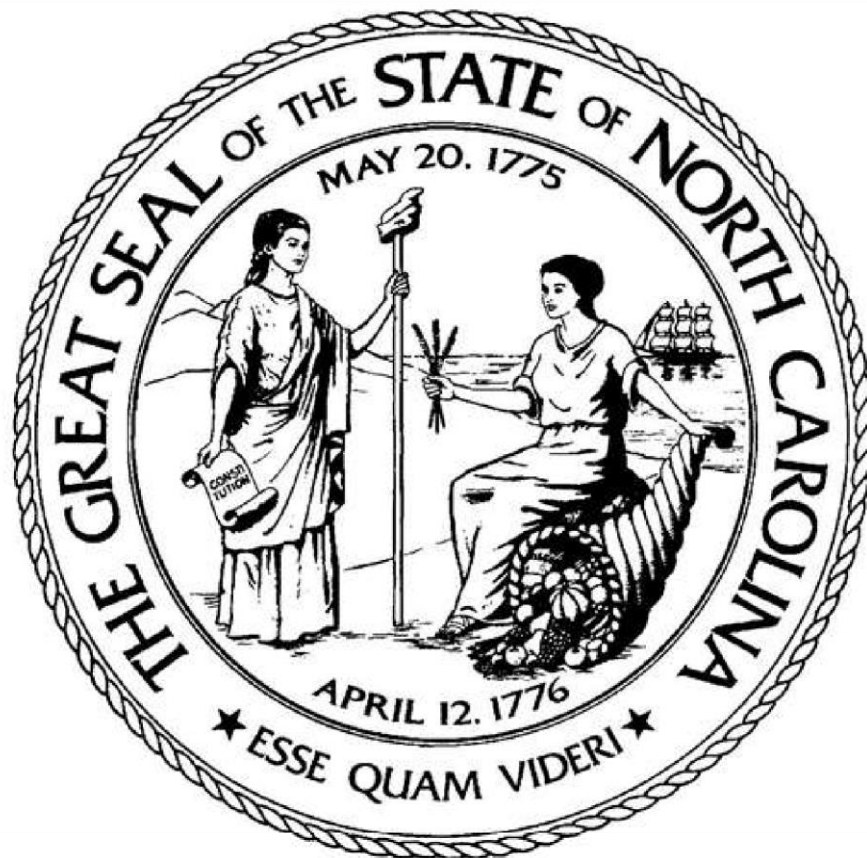


**NORTH CAROLINA DEPARTMENT OF REVENUE
EXCISE TAX DIVISION**

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)
NORTH CAROLINA INTRASTATE (IN)
MOTOR CARRIER COMPLIANCE MANUAL**

2026



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**INTERNATIONAL FUEL TAX AGREEMENT
IFTA/INTRASTATE MOTOR CARRIER COMPLIANCE MANUAL**

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I. INTRODUCTION

The International Fuel Tax Agreement (IFTA) is a base jurisdiction fuel tax agreement. Upon application, the carrier's base jurisdiction will issue credentials (license and decals) which allow the IFTA licensee to travel in all IFTA member jurisdictions. The current IFTA membership consists of 48 contiguous states and the following Canadian provinces: Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland, Nova Scotia, Ontario, Prince Edward Island, Quebec, and Saskatchewan.

North Carolina is your base jurisdiction for IFTA licensing and reporting if:

1. You have a qualified motor vehicle registered with the North Carolina Division of Motor Vehicles;
2. You maintain the operational control and records for your qualified motor vehicles in North Carolina or can make those records available in North Carolina;
3. You have qualified motor vehicles which actually travel on North Carolina highways; AND
4. You operate in at least one other IFTA jurisdiction.

The IFTA license offers several benefits to the inter-jurisdictional motor carrier. These benefits include one application, one set of decals for each qualified vehicle, one quarterly tax return which reflects the net tax or refund due, and one audit in most circumstances. The advantages lead to cost and time savings for the inter-jurisdictional carrier.

IFTA carriers that operate in non-IFTA jurisdictions must continue to follow the procedures and file the returns required by the statutes and regulations of those non-IFTA jurisdictions.

Carriers should contact the Motor Carrier Registration Unit in each jurisdiction traveled to ensure compliance with specific requirements that are in addition to the IFTA agreement. Examples of requirements that are not specified in the IFTA agreement include apportioned license plates, oversize/overweight permits, unified carrier registration plan, and weight distance taxes.

This manual will explain in further detail the application for credentials, licensing, reporting, record keeping requirements, and audit procedures, regarding to IFTA as well as Intrastate. The information provided in this booklet is intended to be a guide on basic compliance requirements for motor carriers. All motor carriers are responsible for complying with all applicable laws, rules, and regulations, including Article 36B of Chapter 105 of the North Carolina General Statutes, Chapter 12 of Title 17 of the North Carolina Administrative Code, and the IFTA governing documents, which include the Articles of Agreement, Procedures Manual, and Audit Manual.

II. DEFINITIONS

Audit means a physical examination of the source documentation of the licensee's operations either in detail or on a representative sample basis, the evaluation of the internal controls of the licensee's accounting system and operations, and the accumulation of sufficient competent evidential matter to afford a reasonable basis for determining whether or not there are any material differences between actual and reported operations for each affected jurisdiction in accordance with the provisions of the International Fuel Tax Agreement and all affected jurisdictions' fuel use tax laws. (R209)

Axle means an assembly of a vehicle consisting of two (2) or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway.

Base Jurisdiction means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

1. Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
2. Where some travel is accrued by qualified motor vehicles within the fleet. The IFTA commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions. (R212)

Bulk storage – A container or tank used to store bulk purchase of motor fuel or alternative fuel of 42 gallons or more.

Cancellation means the termination of a license by the licensing jurisdiction pursuant to Section R410. (R215)

Commissioner means the official designated by the jurisdiction to be responsible for administration of IFTA. (R218)

Credentials means a North Carolina based motor carrier's active license(s) and set(s) of decals as issued by the Division.

Department means the North Carolina Department of Revenue.

Division means the Excise Tax Division.

Exempt vehicles include the temporary operation of qualified motor vehicles in this State by a public utility, governmental or cooperative provider of utility services, or a contractor for one of these entities for the limited purpose of restoring utility services in an emergency outage. Additionally, qualified motor vehicles operated by the United States government, a state, or a political subdivision of a state are not considered motor carriers in North Carolina, and are therefore not subject to fuel tax reporting requirements. However, if these qualified vehicles are operating in other IFTA jurisdictions, they may be subject to the fuel tax reporting laws of those other jurisdictions. (N.C.G.S.105-449.47(b) and N.C.G.S. 105-449.37(a)(2))

Fleet means one or more vehicles. (R221)

Gross Vehicle Weight means the unladen (empty) weight of a qualified motor vehicle (tractor and trailer) plus the weight of any load thereon.

IFTA Motor Carrier means a licensee who travels and conducts business not only in the state of North Carolina but also in at least one other 48 contiguous states and/or the Canadian provinces and/or a state of the United Mexican States.

Intrastate Motor Carrier means a licensee who travels and conducts business only in the state of North Carolina.

Jurisdiction means a state of the United States of America, the District of Columbia, or a province or territory of Canada, or a state of the United Mexican States. (R227)

Lessee means the party acquiring the use of equipment with or without a driver from another. (R230)

Lessor means the party granting the use of equipment with or without a driver to another. (R233)

Licensee means a person who holds an uncanceled IFTA Agreement license issued by the base jurisdiction. (R236)

Member Jurisdiction means a jurisdiction that is a member of the International Fuel Tax Agreement.

Motor Carrier means a person who operates, or causes to be operated, a qualified motor vehicle on any highway in North Carolina. (N.C.G.S. 105-449.37(a)(2))

Motor Fuels means all fuels placed in the supply tanks of qualified motor vehicles. (R239)

Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for the transportation of persons or property and:

1. Having two (2) axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or
2. Having three (3) or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle or registered gross vehicle weight, this does not include recreational vehicles. (R245)

NOTE: The number of axles applies only to the power unit of the vehicle.

Quarterly Reporting Period means a period of time consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31. (R254)

Records means information created, received, and maintained by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media. (R247)

Records Review means an evaluation of a Licensee's distance and fuel accounting system and internal controls to assess the Licensee's compliance with the requirements of the Agreement. A Records Review does not result in assessment. (R248)

Recreational Vehicle means vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor. (R249)

Registration means the qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration card or temporary registration card containing owner and vehicle information. (R251)

Registered Gross Vehicle Weight means the weight at which a qualified motor vehicle is registered (i.e. plated) with the North Carolina Division of Motor Vehicles or a jurisdiction other than North Carolina.

Revocation means withdrawal of license and privileges by the licensing jurisdiction. (R257)

Suspension means temporary removal of privileges granted to the licensee by the licensing jurisdiction. (R260)

Temporary Decal Permit means a permit issued by North Carolina or its agent to be carried in a qualified motor vehicle in lieu of display of the permanent annual IFTA decals. A temporary decal permit is valid for a period of 30 days to give the carrier adequate time to affix the annual permanent IFTA decals. (R263)

Total Distance means all miles or kilometers traveled during the tax-reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction. (R266)

III. INITIAL LICENSING PROCEDURES

A. IFTA License Application Procedures

Any motor carrier based in North Carolina and operating one or more qualified motor vehicle(s) in at least one other IFTA member jurisdiction should file a Motor Carrier Application for License and Decals in North Carolina. A motor carrier who qualifies as an IFTA licensee but does not wish to participate in the IFTA program must obtain fuel use temporary trip permits to travel through member jurisdictions according to the regulations of each member jurisdiction.

A motor carrier may request a Motor Carrier Application for License and Decals (Form Gas-1274) from the North Carolina Department of Revenue, Excise Tax Division, hereinafter referenced as "Division", by obtaining the form online at <https://www.ncdor.gov/taxes-forms/motor-carrier-tax-iftain/motor-carrier-tax-forms> or by calling (919) 707-7500 or toll free at (877) 308-9092. The Motor Carrier Application for License and Decals requests basic information about the motor carrier and its type of operations. The application requires the license plate number of at least one qualified motor vehicle but does not require vehicle descriptions. However, the Division reserves the right to request, if needed, the descriptions of the vehicles before an application is processed. The descriptions of the vehicles must be kept on file at the licensee's place of business.

A motor carrier must submit the completed application to the Division for processing. If any information is omitted from the license application, the motor carrier will be contacted by the Division, thus delaying the application and licensing process. Once the application is processed by the Division, the IFTA credentials will be issued to the licensee.

Upon receipt of an IFTA fuel tax license application from a new applicant, the base jurisdiction should check all entries on the application to ensure that they are complete. If the base jurisdiction feels more information is required, the licensee will be contacted requesting the required information. Upon confirmation that the

application is correct and that the applicant is in compliance with the base jurisdiction's laws, the base jurisdiction shall issue the fuel tax credentials for the fleet. (R330)

The Department may refuse to license IFTA credentials from the Division if any of the following reasons apply:

1. The motor carrier had a license issued by the Department revoked by the Secretary.
2. The motor carrier had a license issued by another IFTA member jurisdiction and the motor carrier's license is or has been revoked by that member jurisdiction or was otherwise cancelled.
3. The motor carrier has been convicted of fraud or misrepresentation.
4. The motor carrier fails to maintain motor vehicle registration on the qualified motor vehicle.
5. The motor carrier has been convicted of any other offense that indicates that the carrier may not comply with the motor carrier statutes.
6. The motor carrier failed to remit payment for any tax debt due to the Department.
7. The motor carrier failed to file a return due to the Department. (N.C.G.S. 105-449.47A)

B. Intrastate License Application Procedures

Any motor carrier based in North Carolina and operating one or more qualified motor vehicle(s) in North Carolina should file a Motor Carrier Application for License and Decals in North Carolina.

A motor carrier may request a Motor Carrier Application for License and Decals (Form Gas-1274) from the North Carolina Department of Revenue, Excise Tax Division, hereinafter referenced as "Division", by obtaining the form online at <https://www.ncdor.gov/taxes-forms/motor-carrier-tax-iftain/motor-carrier-tax-forms> or by calling (919) 707-7500 or toll free at (877) 308-9092. The Motor Carrier Application for License and Decals requests basic information about the motor carrier and its type of operations. The application requires the license plate number of at least one qualified motor vehicle but does not require vehicle descriptions. However, the Division reserves the right to request, if needed, the descriptions of the vehicles before an application is processed. The descriptions of the vehicles must be kept on file at the licensee's place of business.

A motor carrier must submit the completed application to the Division for processing. If any information is omitted from the license application, the motor carrier will be contacted by the Division, thus delaying the application and licensing process. Once the application is processed by the Division, the Intrastate credentials will be issued to the licensee.

C. Power of Attorney and Declaration of Representative

Tax information includes any information from a tax return, a tax report, or an application for licensure for which a tax is imposed. Tax information is considered confidential and can only be discussed with the taxpayer or an authorized representative of a business. An authorized representative of a business includes the legal owner of a sole proprietorship, an officer of a corporation, a member of a limited liability company, or partner of a limited partnership as listed with the Secretary of State, or any partner of a general partnership. To discuss tax information with any party other than the taxpayer or an authorized representative requires a signed Power of

Attorney to be submitted to the Department identifying the individuals with whom the Department may discuss Motor Carrier licensure and fuel tax information.

Form Gen-58, Power of Attorney and Declaration of Representative can be found on the Department's website at <https://www.ncdor.gov/taxes-forms/policies/power-attorney-and-declaration-representative-gen-58> (See appendix C) and can now be submitted electronically.

D. License Fee

North Carolina does not charge a license or decal fee for fuel tax registration.

E. Account Identification

If the licensee is a sole proprietorship or general partnership, the licensee must report the Social Security Number (SSN) of the owner or all partners. If the licensee is a Limited Partnership, Limited Liability Company (LLC), or Corporation, the licensee must report the Federal Employer Identification Number (FEIN), which will be used to set up the licensee's account number. To comply with the State's Identity Theft Protection Act, the Division will assign a generic North Carolina Department of Revenue Identification number (NCDOR ID) once the account is established. North Carolina Administrative Code, 17 N.C.A.C. 01C .0322, mandates that "all returns, reports, schedules, and correspondence filed with the Department shall contain the taxpayer's North Carolina identification number, federal employer identification number, or social security number, or combination thereof as required, to verify the identity of the taxpayer." All correspondence from the Division will include the licensee's NCDOR ID.

F. Bonding

The Division may require an IFTA licensee to post a bond when a licensee has failed to file timely returns, when tax has not been remitted, or when an audit indicates problems severe enough that, at the Division's discretion, a bond is required to protect the State from loss in collecting the tax due. The amount of the bond may not be more than the larger of \$500 or four (4) times the motor carrier's average tax liability or refund for a reporting period. (R340; N.C.G.S. 105-449.40)

IV. IFTA/INTRASTATE CREDENTIALS

MOTOR CARRIER OPTION TO CARRY ELECTRONIC IMAGE OF IFTA OR INTRASTATE LICENSE

Effective January 1, 2019, North Carolina motor carriers have the option of carrying IFTA and Intrastate licenses in either an electronic or paper form.

For IFTA motor carriers, law enforcement agencies in all IFTA member jurisdictions, which includes the 48 contiguous U.S. states and 10 Canadian provinces, are required to accept electronic images of IFTA licenses. If stopped by law enforcement, motor carriers may present IFTA credentials via computer, tablet, smart phone, or as a paper copy.

Whether a motor carrier wishes to maintain their IFTA or Intrastate license in electronic or paper form, the license must be current, accurate, readily accessible, and legible for law enforcement.

The North Carolina Department of Revenue strongly suggests that motor carriers who want to carry their IFTA or Intrastate license electronically do so by storing the electronic license image as a PDF on an electronic device in each vehicle. Access to license images in areas with no cellular or Wi-Fi service is the motor carrier's responsibility. Failure to provide proof of valid license due to any access or electronic equipment failure may result in the carrier receiving a citation and /or being required to present proof of valid licensure to a court of law.

A. IFTA/Intrastate License

An IFTA/IN license will be assigned to each IFTA/IN licensee. A photocopy or, effective January 1, 2019, an electronic image of the license must be maintained in each qualified motor vehicle to which decals have been affixed. The original license issued by the Division should be kept in a safe place. The IFTA/IN license is valid for the calendar year January 1 through December 31. If a motor carrier is found operating a qualified motor vehicle without an IFTA/IN license, the IFTA motor carrier may be subject to the purchase of a fuel use temporary trip permit, a \$100.00 civil penalty citation (IFTA/IN), or both. (R610; R620; R660; N.C.G.S. 105-449.52(a)(1))

B. IFTA/Intrastate Decals

One set of two (2) decals will be issued for each qualified motor vehicle operated by the IFTA/IN licensee. The decals must be placed on the exterior portion of both sides of the cab. A licensee may request extra decals for fleet additions or replacements. Decals that are assigned to a new owner-operator under a long-term lease agreement must be cancelled once the lease has been terminated. If the decals are not cancelled upon lease termination, the IFTA motor carrier is still responsible for quarterly filing even if no travel occurs. Failure to display the IFTA decals properly may subject the motor carrier to the purchase of a fuel use temporary trip permit (IFTA only), a \$100.00 civil penalty citation (IFTA/IN), or both. (R625; R660; N.C.G.S. 105-449.52(a)(1))

Licensees may request additional decals throughout the license year. Additional decals may be requested online at <https://www.ncdor.gov/taxes-forms/motor-carrier-tax>, and clicking "Order License and Decals" under the blue "Ready to file your taxes" box to the right of the page. Licensees may also submit a renewal application, Form Gas-1274A, requesting the additional number of decal sets. Submit the request for additional decals to the Division by mail to 3301 Terminal Drive, Suite 125, Raleigh, NC 27604 or by fax to (919) 250-7898.

Licensees may order additional decals in anticipation of using them at a later date. Licensees must maintain records of the decals issued and used. The licensee must keep all unused decals for a period of four (4) years for auditing purposes. Audits will include the verification of all decals ordered and received. (P510; N.C.G.S. 105-449.47(a1))

To avoid a \$100.00 civil penalty citation per vehicle, all operators of qualified motor vehicles must have credentials or, for IFTA motor carriers, a fuel use temporary trip permit, unless otherwise exempt.

NOTE: If you are licensed with your state's Division of Motor Vehicles as a Dealer, Manufacturer, Drive-away, or Transporter, you should carry the license in your vehicle while it is being operated on the streets and highways of this State. The decals need not be permanently affixed, but must be temporarily displayed in a visible manner on both sides of the cab. (R625)

V. Expedited Mailing Service Process

The Excise Tax Division has an online system for established Motor Carrier filers to file quarterly returns and pay tax due, as well as order credentials. The system is user-friendly, secure, and can be accessed from any Internet device. By using the online system, taxpayers can receive confirmation of their filings, payments, credential orders, or review their account history.

In certain critical situations, licensees may need credentials expedited to their place of business. The Excise Tax Division offers a procedure for expedited mail service. The procedures are:

- 1) Licensee must call the Excise Tax Division at telephone number toll free at (877) 308-9092 and state their intention to request the expedited mailing process.
- 2) Excise Tax employee will review the appropriate information and accounts for an initial compliance review and advise the licensee of how to resolve any compliance issues as well as discuss the next steps in the process.
- 3) Once the initial compliance review is completed, licensee faxes their new application or renewal form along with a prepaid label from an overnight delivery service, such as FedEx or UPS.
 - a. A new application or renewal form and label must be received by the Excise Tax Division no later than 11:30 a.m. for same day pick up service. Requests received after 11:30 a.m. will need to have pick up scheduled for the next business day.
- 4) An Excise Tax employee will call FedEx to schedule pickup for overnight delivery service. The licensee contacts UPS for overnight delivery service to schedule the pick up between 3:00 p.m. and 4:30 p.m. from the Division at the following address: **3301 Terminal Drive Suite #125, Raleigh, NC 27604.**

The following situations could result in the delay of processing the application for license and decals, in addition to expediting:

- 1) The account must be in good standing, meaning if any returns are not filed or any taxes are due from any tax schedule administered by the Department of Revenue, the Department cannot issue a Motor Carrier license and decal(s) until the account is brought into compliance.
- 2) All new applications or renewal forms must be completed in their entirety; an application or renewal form cannot be processed until missing information is received.
- 3) On new accounts, Motor Vehicle license plates must be current and authorized for the license and decals requested.
- 4) All businesses that must register with the Secretary of State must be in good standing with that office.

Non-compliance with any of these situations will result in the delay of processing the application for license and decals and expedited mailing service will not be fulfilled as scheduled.

VI. ANNUAL RENEWAL PROCEDURES

Each September, licensees whose accounts are in good standing may begin the renewal application process. Renewal applications must be received by the Division no later than December 31st. Renewal of the IFTA license may be denied for the reasons set forth in Section III, Subsection A of this manual.

During the renewal process, the Division will review tax return details to determine eligibility of the licensee for an IFTA license and decals. If the licensee has not traveled outside of North Carolina during the previous four (4) or more consecutive quarters, the licensee will be issued an Intrastate (IN) license and decals in lieu of the IFTA license and decals. (R345.300)

DISPLAY OF RENEWAL CREDENTIALS

Carriers renewing credentials may operate with the IFTA/IN decals and license two months prior to the effective date shown on the credentials. However, IFTA carriers are responsible for filing a fourth quarter report for the year preceding the effective date of the new credentials, including all operations for that quarter. (R630)

GRACE PERIOD

Motor carriers shall have through the last day of February to display the current calendar year decals on the qualified motor vehicle and carry a copy of its current calendar year license in the qualified motor vehicle. To be eligible for the grace period, the motor carrier shall do the following:

1. Hold an active motor carrier license as of December 31 of the preceding calendar year issued by the Department or issued by another jurisdiction pursuant to the International Fuel Tax Agreement.
2. Submit an application for licensure to the Department on or before December 31 of the preceding year.
3. Display the previous calendar year's decal issued by the Department or issued by another jurisdiction pursuant to the International Fuel Tax Agreement.
4. Carry a copy of the previous calendar year's license in the qualified motor vehicle issued by the Department or issued by another jurisdiction.

VII. IFTA REPORTING REQUIREMENTS

A. Quarterly Returns

All IFTA licensees must file IFTA quarterly tax returns with the Department. The quarterly tax return indicates the tax or refund due for each member jurisdiction. Only one (1) check is written to the Department for the net tax due or one (1) check is written to the licensee for the net refund due. (R910; R920; R930.100)

All IFTA motor carriers are required to file their quarterly tax returns and pay any fuel tax electronically. The online filing system may be accessed at <https://www.ncdor.gov/taxes-forms/motor-carrier-tax> and clicking "File and Pay by Motor Carrier (IFTA/IN) eFile" under the blue "Ready to file your taxes" box to the right of the page. If a motor carrier is unable to comply with the electronic filing mandate, the carrier must request a waiver from the Excise Tax Division. All waivers must be approved by the Division and the waiver request must be renewed annually if needed.

The IFTA quarterly tax return must include the following information:

Schedule A:

- Total miles, both taxable and nontaxable, traveled by the licensee's qualified motor vehicles in

- all jurisdictions, IFTA and non-IFTA;
- Total gallons of fuel consumed, both taxable and nontaxable, by the licensee's qualified motor vehicles in all jurisdictions, IFTA and non-IFTA;

Schedule B:

- Total miles and taxable miles traveled in each member jurisdiction;
- Taxable gallons consumed in each member jurisdiction; and
- Tax-paid gallons purchased in each member jurisdiction.

The due date for the quarterly tax return is the last day of the month immediately following the close of the quarter for which the return is being filed as follows:

<u>Quarters</u>	<u>Reporting Quarter</u>	<u>Due Date</u>
1 st	January - March	April 30
2 nd	April - June	July 31
3 rd	July - September	October 31
4 th	October - December	January 31

The quarterly tax return must be postmarked, hand delivered to the Department, or electronically filed by the due date. If the due date is a Saturday, Sunday, or a legal holiday, the next business day is considered to be the final filing due date. The licensee will be subject to the IFTA penalty and interest provisions if a mailed return is not postmarked by the national postal service or a delivery service equivalent by the due date. (R960.200)

All mileage and fuel must be included on the IFTA return if the qualified motor vehicle displays IFTA decals, even if the vehicle only travels in one jurisdiction during the quarter.

If a licensee reports "No Operations" for four (4) consecutive quarters but requests decals, the Division may conclude that the licensee is operating and avoiding fuel tax payments. If a licensee reports all operations in NC or "No Operations" during the previous four (4) or more consecutive quarters, the Division may deny issuing IFTA license and decals to the licensee, change the licensee's tax role to Intrastate and issue the licensee Intrastate license and decals. (R345.100)

The IFTA quarterly tax return is available online to all IFTA licensees at least 30 days prior to the due date. Tax returns and applicable tax rate information may be obtained from the Department's website at www.ncdor.gov or by contacting the Division (See Appendix A). **A quarterly tax return must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a reporting quarter.** When filing online, if the licensee had no operations during the quarter, fill in the circle "No" in response to the question "Did you have operations in ANY state?" If the licensee is submitting a paper return and had no operations during the quarter, fill in the circle indicating "No Activity Return," sign and date the return, and mail to the Division on or before the due date. If submitting a paper return, the carrier must obtain a waiver from the Division if unable to file electronically.

B. Civil Penalty and Interest Provisions

When a licensee fails to file a return, files a late tax return, or fails to remit any tax due, the licensee is subject to penalty and interest. The penalty for failure to pay tax when due is 10% of the net tax due to all member jurisdictions. The penalty for failure to file the return when due is \$50.00. Interest is computed on the tax due at the applicable IFTA rate. Interest rate information is available online at <https://www.ncdor.gov/taxes-forms/ifta-annual-interest-rates>. (R1220; N.C.G.S. 105-449.45(d) and (e))

The licensee may also be subject to additional penalties for negligently failing to pay tax due, fraudulently evading tax due, or underestimating the liability of tax due by twenty-five percent (25%) or more. (R1220.300; N.C.G.S. 105-236)

C. Measurement Conversion Table (P1310)

IFTA licensees are required to report mile and fuel information based upon United States measurements. If applicable, the following conversion rates apply:

1 liter	0.2642 gallons
1 kilometer	0.62137 miles
1 gallon	3.785 liters
1 mile	1.6093 kilometers

All converted figures must be rounded to the nearest whole gallon or mile.

D. Exempt Fuel Use

IFTA recognizes that some jurisdictions may allow exemptions from taxation for certain fuel uses, such as off-loading purposes. Fuel use defined as exempt by a specific jurisdiction must be reported and is not credited on the IFTA return. A claim for refund for the exempt fuel use must be submitted directly to the jurisdiction in which the tax was paid. The licensee must maintain adequate records to support the exemption claimed. Jurisdiction information on exempt fuel uses is available at www.iftach.org under "Exemptions". (R830)

E. Tax Exempt Miles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics which result in various definitions of tax-exempt miles. Contact individual member jurisdictions for answers to specific questions. All jurisdictions require supporting documentation to prove entitlement to tax-exempt miles. Jurisdiction information on tax-exempt miles is available at www.iftach.org under "Exemptions".

F. Surcharge

Some jurisdictions have a surcharge which must be calculated and included on the quarterly IFTA tax return. Surcharge amounts are based on taxable gallons for fuel types on which the jurisdiction requires a surcharge. Surcharges are always a tax due and never a credit.

VIII. REFUNDS - CREDITS

Refunds will automatically be issued for any credit of \$3.00 or more. A refund will be issued once the Division determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly tax return(s). Refunds of less than \$3.00 will be refunded upon written request. Refunds issued by the Department may be used to offset liabilities owed to the Department or other agencies. (N.C.G.S. 105-241.7)

IX. ASSESSMENTS FOR FAILURE TO FILE RETURNS

If a licensee fails, neglects, or refuses to file an IFTA tax return when due, the Division may assess the licensee in one or both of the following manners:

1. Determining the tax delinquency, penalty, and interest for each jurisdiction. This assessment is based on the best information available; and/or
2. Imposing a \$50.00 failure to file penalty for each return filed late.

A proposed assessment is presumed to be correct. Therefore, the burden of proof to show that an IFTA assessment is incorrect is on the licensee. (R1210; P520; N.C.G.S. 105-241.9(a))

X. LEASE AGREEMENTS

A. Rental/Leasing

1. Leases of Less than 30 Days

In the case of a short-term motor vehicle rental, a lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees of 29 days or less, will report and pay the fuel use tax unless the following two (2) conditions are met:

- a. The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
- b. The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental. (R510.100)

2. Leases of 30 Days or More

In the case of a long-term lease, a lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction. (R510.200)

Decals that are assigned to a new owner-operator under a long-term lease agreement must be voided once the lease has been terminated. If the decals are not voided upon lease termination, the motor carrier is still responsible for quarterly filing even if no travel occurs.

B. Household Goods Carriers

In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for fuel taxes shall be:

1. The lessee (i.e. motor carrier), when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction shall be that of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee. (R520.100)
2. The lessor (i.e. independent contractor, agent, or service representative), when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction shall be that of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes. (R520.200)

C. Independent Contractors

1. Leases of Less Than 30 Days

In the case of a motor carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes. (R530.100)

2. Leases of 30 Days or More

In the case of a motor carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying fuel use tax. If the lessee (i.e. motor carrier), through a written agreement or contract, assumes responsibility for reporting and paying fuel use tax, the base jurisdiction shall be that of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor. Leases are not required to be filed with the base jurisdiction, but shall be made available upon request. (R530.200; R540)

Decals that are assigned to a new owner-operator under a long-term lease agreement must be voided once the lease has been terminated. If the decals are not voided upon lease termination, the motor carrier is still responsible for quarterly filing even if no travel occurs.

XI. LICENSE CANCELLATION, SUSPENSION, REVOCATION, AND REINSTATEMENT

A. License Cancellation

An IFTA license may be cancelled at the request of any licensee, provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. To cancel an IFTA license, complete and submit Form NC-BN, Out-of-Business Notification, to the Division. The license may also be cancelled by submitting a written request for cancellation. Upon cancellation, the licensee must destroy the original IFTA license and all license

copies. Decals should be removed from all qualified motor vehicles and maintained for audit purposes. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. Licensees must retain the records of its operations to which IFTA reporting requirements apply for a period of four (4) years from the due date or date filed, whichever is later, plus any period covered by waivers or jeopardy assessments. (R410; P510)

B. License Revocation

An IFTA license may be revoked for any of the following reasons:

1. Failure to file an IFTA quarterly tax return;
2. Failure to remit all taxes due all member jurisdictions; or
3. Failure to pay a tax debt proposed in an audit assessment for which a timely request for review was not submitted. (R420, R1270, N.C.G.S. 105-449.47(a1))

DO NOT OPERATE VEHICLES WHEN A LICENSE HAS BEEN REVOKED.

C. License Reinstatement

The Division may reinstate a revoked IFTA license once the motor carrier files all required returns and remits all outstanding liabilities due to all member jurisdictions. The Division may require the motor carrier to post a bond in an amount sufficient to satisfy any potential liabilities of all member jurisdictions as a condition to reinstating an IFTA license. (R430)

All member jurisdictions will be notified by the Division of any IFTA license revocation or reinstatement.

XII. RECORD KEEPING REQUIREMENTS

Every IFTA licensee must maintain records to substantiate information reported on quarterly tax returns.

An IFTA licensee shall retain the records of its operations to which IFTA reporting requirements apply for a period of four years following the date the IFTA tax return for such operations was due or was filed, whichever is later, plus any period covered by waivers or jeopardy assessments. (R700; P510)

An Intrastate Licensee does not have to keep all of the detailed records an IFTA Licensee has to keep and are not required to file a return. An Intrastate Licensee must maintain the following records:

- All fuel receipts and invoices, including fuel purchased for highway and off-highway use, tax-paid and non-tax-paid;
- Quarterly odometer readings;
- Purchase and disposition dates of fleet vehicles with beginning and ending odometer readings;
- A list of current vehicles by registered gross weight; and
- A list of motor carrier decals received, indicating the decals applied to vehicles and those still on hand for all qualified motor vehicles.

A. Distance Records (P540)

It is the licensee's responsibility to maintain records of ALL operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax return. A licensee's system, at a minimum, must include mileage data on each individual vehicle for each trip. The Individual Vehicle Distance Record (IVDR), as required for the International Registration Plan, is an acceptable source document for recording vehicle mileage information. See example provided in Appendix D. Supporting information shall include the following documentation:

1. The beginning and ending dates of the trip to which the records pertain;
2. The origin and destination of the trip;
3. The route of travel;
4. The beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip;
5. The total distance of the trip;
6. The distance traveled in each jurisdiction during the trip;
7. The vehicle identification number or vehicle unit number.

Distance records produced by a vehicle tracking system that utilizes latitudes and longitudes, a record must be created and maintained at a minimum every 10 minutes when the vehicle's engine is on and contain the following data elements:

1. the date and time of each system reading,
2. the latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading.
3. the odometer reading from the engine control module (ECM) of each system reading. If no ECM odometer is available a beginning and ending dashboard odometer or hubodometer for the trip will be acceptable
4. the vehicle identification number or vehicle unit number.

This data must be accessible in an electronic spreadsheet format such as XLS, XLSX, CSV or delimited text file. Formats from a vehicle tracking system that provides a static image such as PDF, JPEG, PNG, or Word are not acceptable.

A licensee's reporting of distance may deviate slightly from a calendar quarter basis provided that:

1. The beginning and ending dates of the licensee's reported distance reflects a consistent cut-off procedure,
2. The deviations do not materially affect the reporting of the licensee's operations,
3. The deviations do not materially delay the payment of taxes due,
4. The cut-off dates for both distance and fuel are the same, and
5. The base jurisdiction can reconcile the reported distance for the period through audit.

B. Fuel Records (P550)

The licensee must maintain complete records of all motor fuel purchased, received, or used in the conduct of its business, and on request, produce these records for audit. Separate totals must be compiled for each fuel type. Fuel types include, but are not limited to, biodiesel, diesel, gasoline, gasohol, propane, liquid natural gas, compressed natural gas, ethanol, methanol, E-85, and A-55. The fuel records must contain:

1. The date of the fuel purchase;
2. The name and address of the seller of the fuel;
3. The quantity of fuel purchased;

4. The type of fuel purchased;
5. The price of the fuel per gallon or per liter, or the total price of the fuel purchased;
6. The identification of the qualified motor vehicle into which fuel was placed;
7. The name of purchaser of the fuel (where the qualified motor vehicle being fueled is subject to a lease, the name of either the lessor or lessee is acceptable for this purpose, provided a legal connection can be made between the purchaser named and the licensee)

Acceptable fuel records include a receipt, an invoice, a transaction listing from the seller, a credit card receipt, a transaction listing generated by a third party or an electronic or digital record of an original receipt or invoice. Original receipts shall be maintained for verification. Receipts which are illegible, contain alterations or erasures will not be accepted by the Division for tax-paid credits. Prepaid receipts are not acceptable for tax paid credit.

C. Bulk Fuel Storage (P550)

A licensee who maintains a bulk fuel storage facility may obtain credit for tax-paid fuel when withdrawn from that storage facility and placed into a qualified motor vehicle if the following records are maintained:

1. Receipts for all deliveries;
2. Quarterly inventory reconciliations for each tank (including monthly beginning and ending inventories and monthly totalizer readings);
3. The capacity of each tank;
4. Bulk withdrawal records for every bulk tank at each location.

In addition, the licensee shall retain the following records for its bulk storage withdrawals:

1. Location of the bulk storage from which the withdrawal was made;
2. The date of the withdrawal;
3. The quantity of fuel withdrawn;
4. The type of fuel withdrawn;
5. The identification of the vehicle or equipment into which the fuel was placed.

See example provided in Appendix H. Separate records should be maintained for retail purchases and bulk storage withdrawals.

When alternative fuels are purchased or stored in bulk, these same requirements shall apply, in so far as they are practicable. In instances where, with respect to an alternative fuel, a licensee cannot practicably comply with these requirements, the licensee must maintain records that fully document its purchase, storage, and use of that alternative fuel.

D. Summaries (P560)

The licensee must maintain a monthly summary of the fleet's operations reported on the corresponding quarterly tax return that includes the distance traveled by and the fuel placed into each vehicle in the fleet during the quarter, both in total and by jurisdiction. The licensee shall make such summaries available for audit upon due notice and demand by the base jurisdiction.

E. Decals

The licensee must maintain records of all decals ordered. Licensees must keep records of the decals used. The licensee must also keep all unused decals for the record retention period. See example provided in Appendix E.

North Carolina law states that a Motor Carrier must keep records of decals issued to it and must be able to account for all decals it receives. (N.C.G.S. 105-449.47(a1))

A penalty may be assessed for either of the following:

- Inability to account for decals issued (\$100.00 per decal), or
- Operates or causes to be operated a qualified motor vehicle that fails to display a decal (\$100.00 per occurrence), or
- Unauthorized use of a decal by displaying a decal on a vehicle operated by a motor carrier to whom the decal is not issued (\$1,000.00 per decal). (N.C.G.S. 105-449.52)

F. Record Retention Period (P510)

Adequate record keeping is important to the motor carrier when seeking a refund or credit for tax-paid fuel and is equally important to the Division to ensure compliance with the reporting and payment of all tax liabilities. Every licensee shall maintain records to substantiate information reported on the quarterly tax return. These records must be maintained for a period of four (4) years from the due date of the return or the date that the return was filed, whichever is later. Records must be made available when requested by any member jurisdiction.

G. Burden of Proof (P520)

In an IFTA audit, the burden of proof is on the licensee. The audit will be completed using the best information available to the base jurisdiction.

H. Failure to Maintain Records (R420)

Noncompliance with any record-keeping requirement may be cause for revocation of the license and may make the licensee subject to an Inadequate Records Assessment (IRA) audit.

I. Location of Records (R700; P510)

A licensee's records must be maintained or made available for audit at a location in North Carolina. If the licensee's records are not maintained in the base jurisdiction and the base jurisdiction's auditors travel to the location where records are maintained, the base jurisdiction may require the licensee to pay the base jurisdiction's reasonable per diem and travel expenses incurred by the auditor or auditors in performance of an audit.

XIII. AUDIT (R1310; P510; N.C.G.S. 105-449.47(a1))

The purpose of an IFTA audit is the verification of fuel and distance information reported on the IFTA quarterly tax returns. The Department will audit IFTA licensees on behalf of all member jurisdictions. Auditors will also account for all decals issued to the licensee. Therefore, every licensee must maintain records to substantiate information reported on tax returns and records of decals issued, both used and unused, for a period of four (4) years. Each licensee must make operational records available for audit purposes.

A. Audit Selection (A250)

The Department will audit an average of three percent (3%) of its IFTA licensees each year. Any North Carolina IFTA licensee may be selected for audit.

B. Notification of Audit Date (A420)

Prior to conducting an IFTA/IN audit, an auditor will contact the licensee 30 days prior, to arrange an acceptable date and location to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. To confirm the audit date, the auditor will send a follow-up letter detailing the audit date, time period to be audited, and records required.

C. Audit Conferences (A440; A450)

At the beginning of the audit, the auditor will hold an opening conference with the licensee to discuss the licensee's operations, distance and fuel accounting system, audit procedures, records to be examined, sample periods, sampling techniques and any other relevant issues. A closing conference will be held with the licensee to explain areas of non-compliance, audit adjustments and future reporting practices.

D. Audit Results (A460; R1310; R1360; R1370; N.C.G.S. §§ 105-241.9 and 105-241.11)

A letter of audit finding and recap schedules will be provided to the licensee after the written copy of the audit is processed by the auditor. The licensee has 45 days to remit a payment for the taxes due or file a request for Departmental review with regard to a proposed audit assessment. If the audit results in a refund due, a refund check will be issued after all outstanding tax liabilities have been satisfied. The Division will submit audit reports to all affected member jurisdictions. The licensee may be subject to a supplemental audit if any member jurisdiction disagrees with the audit results.

E. Inadequate Records Assessment (IRA) Audits (R1210; P570)

In the event that any licensee fails, neglects, or refuses to file a tax return when due, fails to make records available upon written request, or fails to maintain records from which the licensee's true liability may be determined, the base jurisdiction shall, on the basis of the best information available to it, determine the tax liability of the licensee for each jurisdiction. The base jurisdiction shall, after adding the appropriate penalties and interest, serve the assessment upon the licensee in the same manner as an audit assessment or in accordance with the laws of the base jurisdiction.

The assessment made by a base jurisdiction pursuant to this procedure shall be presumed to be correct and, in any case where the validity of the assessment is questioned, the burden shall be on the licensee to establish by a preponderance of the evidence that the assessment is erroneous.

XIV. ADMINISTRATIVE REVIEW PROCEDURES

A. Objection Period

A licensee may disagree with a proposed assessment of taxes or a proposed denial of refund. You may request that the Department review that action. To request a Departmental review you must submit Form NC-242, Objection and Request for Departmental Review, which must include an explanation for the request for review. The request for review must be filed with the Department within 45 days from the date that the notice of proposed assessment was mailed by the Department (if mailed) or delivered to you (if delivered by a Department employee in person). If a request for review is not filed with the Department within 45 days, the proposed assessment or proposed denial of refund is final. (N.C.G.S. §§ 105-241.11 and 105-241.12)

B. Departmental Review

Upon receipt of a timely request for review, the Department must do one or more of the following: 1) grant the refund or cancel the assessment, 2) adjust the amount of tax due or refund owed, and/or 3) request additional information. If the licensee fails to respond to the Department's request for additional information, and upon proper notice, the proposed assessment or proposed denial of refund will become final. When the Department and licensee are unable to resolve the objection to the proposed action, the Department must schedule a conference with the licensee to discuss the matter. If a conference is scheduled, the Department will notify you with the time and date of the conference at least 30 days in advance. It may be shorter than 30 days if both the licensee and the Department can mutually agree on a time and date. The conference can be held in person or by telephone. (N.C.G.S. §§105-241.13 and 105-241.13A))

This conference is not a formal proceeding in that there is no sworn testimony and the rules of evidence do not apply. A licensee can, however, designate someone to represent the licensee. Licensees, who designate someone to represent them, must submit a signed Power of Attorney to the Department identifying the individual(s) with whom the Department may discuss Motor Carrier licensure and fuel tax information. Most objections can be resolved at the conference level.

If the licensee and the Department cannot agree at the conference, the Department will send the licensee a Notice of Final Determination. This notice is a written document that explains why the Department determined that the proposed assessment or denied refund should be sustained and informs the licensee about how they can challenge this determination. This notice must be provided to the licensee within nine (9) months of the date they asked for the review, unless the licensee and the Department agree to extend the time limit. (N.C.G.S. 105-241.14)

C. Contested Case Hearing

A licensee can challenge the Department's final determination by filing a petition for a contested tax case hearing with the Office of Administrative Hearings (OAH). The OAH has impartial administrative law judges that hear cases brought by individual citizens and businesses against government agencies. (N.C.G.S. 105-241.15)

You have 60 days to file this petition with the OAH after the Department sends or delivers the Notice of Final Determination to you. You must also send a copy of the petition to the Department at North Carolina Department of Revenue, P.O. Box 871, Raleigh, NC 27602-0871.

You do not have to pay the tax, penalty, and interest due before proceeding to a hearing at the OAH. For information about the hearings process at the OAH, please consult its web page at www.oah.nc.gov.

If you disagree with the final decision in the contested tax case hearing conducted at the OAH, you may file a petition in the Superior Court of Wake County for further judicial review of the case. Generally, you must file the petition within 30 days of when you receive the final decision. If the OAH dismissed the contested tax case due to lack of jurisdiction because the only issue in the case is the constitutionality of a statute, you have two (2) years to file this petition. You must pay the tax, penalty, and interest due before the petition will be considered. (N.C.G.S. §§ 105-241.16 and 150B-45))

APPENDIX A

TAXPAYER ASSISTANCE LOCATIONS

North Carolina Department of Revenue, Excise Tax Division provides taxpayer assistance to motor carriers with questions relating to their compliance and reporting requirements in this State. The Excise Tax Division office is located at **3301 Terminal Drive, Suite 125, Raleigh, North Carolina 27604.**

If you have a question for another motor carrier related agency, you should contact that agency directly. See the directory of telephone numbers listed below. The Excise Tax Division is available to assist if you are not sure which agency to call.

Excise Tax Division N.C. Department of Revenue 3301 Terminal Drive Suite #125 4530 Mail Service Center Raleigh, NC 27699-4530	(877) 308-9092 Faxes: (919) 250-7898 (919) 250-5939	Issues fuel tax license and decals
U.S. Department of Transportation FMCSA North Carolina Division Field Office 310 New Bern Avenue, Suite 468 Raleigh, NC 27601	(919) 856-4378 Fax: (919) 856-4369	Issues interstate operating authority (i.e. US DOT & MC #'s) and provides safety and security initiatives, resources and regulations, aid in the effort of reducing crashes, injuries and fatalities involving large trucks and buses
International Registration Plan (IRP) Section/ Motor Carrier Regulatory Unit NC Division of Motor Vehicles 1425 Rock Quarry Road, Suite 100 Raleigh, NC 27610	(919) 615-6700 Fax: (919) 733-5300	Issues NC apportioned license plates Issues operating authority to for-hire carriers hauling exempt and/or regulated commodities
International Registration Plan (IRP) Section/Charlotte Office 6016 Brookshire Blvd. Charlotte, NC 28216	(980) 260-2650 Fax: (704) 393-8280	Issues NC apportioned license plates
Registration Section NC Division of Motor Vehicles 2533 Atlantic Ave., Suite 102 Raleigh, NC 27604	(919) 831-9996 Fax: (919) 831-9997	Issues all NC plates except apportioned plates

Transportation Division NC Utilities Commission 430 N. Salisbury St. Dobbs Building 5 th Floor Raleigh, NC 27603	(919) 733-7328 Fax: (919) 733-7300	Issues NC intrastate operating authority
Permit Unit NC Division of Highways 750 N. Greenfield Parkway Garner, NC 27529	(919) 814-3700 (888) 221-8166	Issues over size and overweight permits
Division of Emergency Management 1636 Gold Star Drive Raleigh, NC 27607 4236 Mail Service Center Raleigh, NC 27699	(800) 858-0368 (919) 733-3300 (919) 825-2500	Central number for information concerning hazardous waste or materials, chemical spills, or fuel spills
NC State Highway Patrol Motor Carrier Enforcement Unit/ Highway Patrol Headquarters NC Department of Crime Control & Public Safety 512 N. Salisbury Street Raleigh, NC 27604 4231 Mail Service Center Raleigh, NC 27699	(919) 733-2126 (919) 715-8683 (919) 710-8885	Operates permanent and temporary weighing stations Enforces traffic laws on the streets and highways of North Carolina
Federal Heavy Vehicle Highway Use Tax	(800) 829-1040	Proof of payment of the Federal Heavy Vehicle Highway Use Tax must be furnished to the states for motor vehicles registered for 55,000 pounds or more before a license plate can be issued. You may call this toll-free number or contact your local IRS office.

APPENDIX B

NORTH CAROLINA IFTA AND FUEL USE TAX TEMPORARY TRIP PERMITS

IFTA Temporary Permits

North Carolina IFTA temporary permits are issued by the North Carolina Excise Tax Division, Monday through Friday from 8:00 a.m. to 5:00 p.m. Requests may be made by telephone, mail, or fax. IFTA temporary permits are issued to motor carriers that are currently registered with the Division as an IFTA carrier in good standing. These permits may be transmitted via fax to the location of the vehicle. IFTA temporary permits allow motor carriers to operate in all IFTA member jurisdictions; however, the motor carrier must have a copy of their IFTA license in the vehicle in addition to the IFTA temporary permit. There is no charge for an IFTA temporary permit and it is valid for 30 days. Operations under this permit must be included on the quarterly IFTA tax return. North Carolina IFTA carriers who need permits after office hours must purchase a North Carolina Highway Fuel Use temporary trip permit. (R263, R650)

Fuel Use Temporary Trip Permits

North Carolina fuel use temporary trip permits are issued by permitting services. Prior arrangements must be made with a permitting service before entering North Carolina; otherwise, the motor carrier may be penalized \$100.00 for not having a valid decal or fuel use temporary trip permit. Fuel use temporary trip permits are not issued by the Excise Tax Division

North Carolina fuel use temporary trip permits are issued to motor carriers who do not have proper credentials to travel in North Carolina. Fuel use temporary trip permits allow motor carriers to travel in North Carolina only. Motor carriers must contact other jurisdictions if authorization is needed to operate in those jurisdictions. Contact information for each jurisdiction is located at www.iftach.org. North Carolina fuel use temporary trip permits are valid for three (3) days. The cost for each fuel use temporary permit is \$50.00; however, the issuing permitting service may charge additional fees. (R310) (N.C.G.S. 105-449.49)

PERMITTING SERVICES

Only the following permitting services are authorized to issue North Carolina Highway Fuel Use temporary trip permits. Permits are available on a 24-hour, 7-day per week basis.

- | | | |
|----|--|---|
| 1. | Coast 2 Coast Trucking Permits, LLC
5410 Homberg Drive
Suite 33
Knoxville, TN 37919 | Toll Free (888) 963-0830
Fax: (865) 963-0831 |
| 2. | Comdata Corporation
5301 Maryland Way
Brentwood, TN 37027 | Toll Free (800) 749-6058
(615) 370-7000
Fax: (800) 422-7700 |
| 3. | Custom Permit Service Co.
1801 O'Brien Rd
Columbus, OH 43228 | Toll Free (800) 669-5014
(614) 351-1740
Fax: (614) 351-1744 |
| 4. | FleetOne, LLC
613 Bakertown Road
Antioch, TN 37013 | Toll Free (877) 251-7639
(615) 315-4000
Fax: (877) 371-7587 |

5. Highway Permits Co. LLC
3818 Holt Road
Holt, MI 48909
Toll Free (888) 731-0312
(517) 694-4901

6. Interstate Permit Services, Inc.
P.O. Box 32493
2105 South Hamilton Road
Columbus, OH 43232
Toll Free (800) 343-4889
(614) 575-9490
Fax: (800) 343-4889

7. J.J. Keller & Associates
3003 W. Breezewood Lane
Neenah, WI 54957
Toll Free (800) 231-5266
(877) 564-2333
Fax: (800) 727-7516

8. Jet Permits, Ltd. dba Jet Permit Service
P.O. Box 349
5555 S. 108th St.
Hales Corners, WI 53130
Toll Free (800) 788-0603
(414) 425-2911

9. National Permits, Inc.
7049 Mears Gate Dr. NW
Suite A
North Canton, OH 44720
Toll Free (800) 331-4805 or
(330) 497-0446

10. Nova Permit Service
2800 Avenue St-Jean Baptiste, Suite 235
Quebec, Canada G2E 6J5
Toll Free (800) 567-7775
Fax: (418) 527-3999

11. Permit America, Inc.
PO Box 1409
116 Collision Center Dr, Suite B
Frankfort, KY 40602
Toll Free (866) 573-7648 Ext. 243
(502) 695-5852

12. Reliable Permit Solutions, LLC
4700 Topeka Drive
Tarzana, CA 91356
Toll Free (888) 949-4220 or
(909) 436-4220

13. State Permits
7049 Mears Gate Dr. NW
North Canton, OH 44720
Toll Free (800) 331-4805

14. T-Chek Systems
5050 Lincoln Dr.
Edina, MN 55436
Toll Free (877) 237-2435
(866) 351-2435

15. Trans Carolina Permits Inc.
2940-15 Trawick Rd.
Raleigh, NC 27604
(919) 872-4870

- | | | |
|-----|--|--------------------------|
| 16. | Transmit America
14655 California Street
Omaha, NE 68154 | Toll Free (800) 228-7577 |
| 16. | The Permit Company
789 South Arroya Parkway
Pasadena, CA 91105 | Toll Free (888) 331-0601 |
| 17. | West Coast Services
6421 E Main Street #200
Reynoldsburg, OH 43068 | Toll Free (888) 737-6483 |

APPENDIX C



NCDOR
Web-Fill
8-19-24

GEN-58

Power of Attorney and Declaration of Representative

DOR Use Only

Part 1. Power of Attorney (Please type or print.)		ID Type (Specify one) SSN (Social Security Number) or FEIN (Fed Employer ID Number)	
1 Taxpayer Information			
Individual's First Name	M.I.	Individual's Last Name	ID Type Primary Identification Number
Spouse's First Name	M.I.	Spouse's Last Name	ID Type Spouse Identification Number
Entity Legal Name			ID Type Business Identification Number
Mailing Address			Daytime Phone Number (Include area code)
City	State	Zip Code	
Email Address			

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part 2.)			
First Name	Last Name	Phone Number	
Mailing Address			
City	State	Zip Code	
Email Address			<input type="checkbox"/> Check to receive available notice copies.
First Name	Last Name	Phone Number	
Mailing Address			
City	State	Zip Code	
Email Address			<input type="checkbox"/> Check to receive available notice copies.
First Name	Last Name	Phone Number	
Mailing Address			
City	State	Zip Code	
Email Address			<input type="checkbox"/> Check to receive available notice copies.

to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:

3 Tax Matters You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than three years from December 31 of the year the power of attorney is filed with the Department.		
Type of Tax	Begin Tax Period	End Tax Period

- 4 Acts Authorized.** - The representative(s) are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.

Check to make any specific additions or deletions from the acts authorized. ☐

If checked, you must list them below.

- 5 Signature of Taxpayer(s).** - If you request joint representation for you and a spouse related to a joint return, both spouses must sign the form. If you request representation for just you, your spouse is not required to sign. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature	Date	Title (if applicable)
Print Name		
Signature (if applicable)	Date	Title (if applicable)
Print Name		

Part 2. Declaration of Representative (To be completed by representative)

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following:
 - A** Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - B** Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - C** Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - D** Officer - a bona fide officer of the taxpayer's organization.
 - E** Full-Time Employee - a full-time employee of the taxpayer.
 - F** Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - G** Other (explain) -

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.**

Designation - Insert above letter (A-G)	Jurisdiction (e.g. State) or Enrollment Card No.	Signature	Date

Upload: Scan and upload completed Form GEN-58 at ncdor.gov/poa
Mail to: North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005
Fax: 919-715-1786

GEN-58R Power of Attorney Revocation



DOR Use Only

The filing of this power of attorney revocation will revoke all earlier power(s) of attorney on file with the Department of Revenue for the taxpayer and tax matter(s) indicated below. If you filed a joint power of attorney with your spouse, this form will only revoke the power of attorney for you. Any joint power of attorney will continue for your spouse until revoked by your spouse.

1 Taxpayer Information

Individual's First Name		M.I.	Individual's Last Name		ID Type (Specify one) SSN (Social Security Number) or FEIN (Fed Employer ID Number)	ID Type	Primary Identification Number
<input type="text"/>		<input type="text"/>	<input type="text"/>			<input type="text"/>	<input type="text"/>
Entity Legal Name					ID Type	Business Identification Number	
<input type="text"/>					<input type="text"/>	<input type="text"/>	
Mailing Address							
<input type="text"/>							
City		State	Zip Code	Daytime Phone Number (Include area code)			
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>			
Email Address							
<input type="text"/>							

2 Tax Matters

Which tax matters would you like to Revoke?
☐ Revoke All Tax Matters
☐ Revoke Specific Tax Matters (Select the tax type(s) below)

Type of Tax	<input type="text"/>
Type of Tax	<input type="text"/>
Type of Tax	<input type="text"/>

Signature. - If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY REVOCATION WILL BE RETURNED.

----- Signature	----- Date	----- Select Taxpayer or Representative
<input type="text"/>		
----- Print Name		

If submitted by a Representative, please enter the following:

Representative's First Name	Representative's Last Name
<input type="text"/>	<input type="text"/>
Representative's Email Address	
<input type="text"/>	
Representative's Phone Number (Include area code)	
<input type="text"/>	

Mail to: North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005
Fax: 919-715-1786



N.C. Power of Attorney Instructions Instructions for Forms GEN-58 and GEN-58R

General Instructions

Purpose of Forms

Form GEN-58, Power of Attorney and Declaration of Representative. Grants an individual authority to represent a taxpayer before the North Carolina Department of Revenue ("Department") and to receive and inspect confidential tax information, which may include federal tax information. Federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service. A taxpayer's execution of a power of attorney does not prohibit the Department from contacting the taxpayer directly when necessary.

Form GEN-58R, Power of Attorney Revocation. Revokes powers of attorney previously filed with the Department. Use this form to revoke all powers of attorney on file with the Department or to revoke powers of attorney for certain tax matters.

Authority Granted

The representative(s) are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that the taxpayer can perform with respect to the tax matters described. This includes the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service. However, authorizing an individual as power of attorney does not relieve the taxpayer of any tax obligations.

Filing

You can submit Forms GEN-58 and GEN-58R electronically using the Department's website (ncdor.gov/poa) or you can submit a paper version of the forms by mail or fax. **All sections must be completed. Incomplete forms will not be processed.**

Fiduciaries

A fiduciary (trustee, executor, administrator, receiver, or guardian) should not file a power of attorney to act on behalf of a taxpayer. Instead, a fiduciary must provide evidence to the Department to prove the fiduciary relationship.

If a fiduciary wishes to authorize a different individual to represent the taxpayer, the fiduciary must file and sign a power of attorney granting the authorization on behalf of the taxpayer.

Additional Information

For more information about powers of attorney for individuals and businesses, please visit the Department's website at ncdor.gov/poa

Specific Instructions for Form GEN-58

Part 1. Power of Attorney

Line 1. Taxpayer Information

Enter the taxpayer's information in this section based on the instructions provided below for the type of taxpayer requesting representation.

Individuals. Enter the taxpayer's first name, middle initial, and last name in the spaces provided. Select SSN in the ID Type box. Enter the taxpayer's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Primary Identification Number box. If the taxpayer and their spouse are designating the same representative(s), also enter the spouse's first name, middle initial and last name in the spaces provided. Select SSN in the ID Type box. Enter the spouse's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Spouse Identification Number box.

Do not enter anything on the line beginning with the Entity Legal Name box. That line is reserved for business entities.

Enter the taxpayer's mailing address and daytime phone number. If you are submitting Form GEN-58 electronically on the Department's website, you must also include the taxpayer's e-mail address for signature verification. If you are submitting a paper Form GEN-58, you may include the taxpayer's email address.

Corporations, Partnerships, Trusts, or LLCs. Enter the taxpayer's legal name. Select FEIN or SSN in the ID Type box. Enter the taxpayer's Federal Employer Identification Number (FEIN), Social Security Number (SSN) or other taxpayer identification number in the Business Identification Number box. Enter the taxpayer's mailing address and daytime phone number. If you are submitting Form GEN-58 electronically on the Department's website, you must also include the taxpayer's e-mail address for signature verification. If you are submitting a paper Form GEN-58, you may include the taxpayer's email address.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Estates. Enter the estate's legal name in the Entity Legal Name Box. Select FEIN or SSN in the ID Type box. Enter the Federal Employer Identification Number (FEIN) if the estate was issued one, or the decedent's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Business Identification Number box. Enter the mailing address and daytime phone number of the executor or personal representative of the decedent. If you are submitting Form GEN-58 electronically on the Department's website, you must also include the e-mail address of the executor or personal representative of the decedent for signature verification. If you are submitting a paper Form GEN-58, you may include the e-mail address of the executor or personal representative of the decedent.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Line 2. Representative(s)

Enter the representative's first name, last name, address, and phone number. **Only individuals may be named as representatives.** If you are submitting Form GEN-58 electronically via the Department's website, you must also include the representative's e-mail address for signature verification. If you are submitting a paper Form GEN-58, you may include the e-mail address of the representative.

If you are granting authority to multiple representatives, enter this information for each representative.

Line 3. Tax Matters

Select the Type of Tax from the drop down menu and enter the Tax Period Begin and Tax Period End dates. Dates should be entered in MM-DD-YYYY format. The Department will not process the form if you do not select at least one tax type and list the tax period beginning and end dates.

You may list any tax years or periods that have already ended as of the date you sign the power of attorney. **You may include future tax years or periods that end no later than three years from December 31 of the year the power of attorney is filed with the Department.**

Line 4. Acts Authorized

If you want to limit the acts that the named representative(s) can perform, select "Yes" to "Do you have any specific additions/deletions?" and list the modifications in the space provided. Otherwise, select "No." If you do not select "Yes" and list specific things the representative cannot perform, the representative will be able to perform any and all acts the taxpayer can perform.

Line 5. Signature of Taxpayer(s)

Individuals. The taxpayer must sign, print their name, and date the power of attorney. If both spouses will be represented by the same representative(s), both must sign the power of attorney unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. However, if the spouses will be represented by different individuals, each taxpayer must execute his or her own power of attorney on a separate Form GEN-58.

Corporations. An officer having authority to bind the taxpayer must sign, print their name and title, and date the power of attorney.

Partnerships and LLCs. All partners or members must sign, print their name and title, and date the power of attorney unless one partner or member is authorized to act in the name of the partnership or LLC. A member is authorized to act in the name of the LLC if the member is a manager of the LLC. A partner is authorized to act in the name of the partnership if, under State law, the partner has authority to bind the partnership.

Estates and Trusts. The fiduciary must sign, print their name and title, and date the power of attorney.

Part 2. Declaration of Representative

The representative(s) named on the form must sign and date this declaration and enter the proper designation (i.e., items a - g). In addition, the representative(s) must list the following in the "Designation" column:

- a Attorney – Enter the two-letter abbreviation for the state in which admitted to practice.
- b Certified Public Accountant – Enter the two-letter abbreviation for the state in which admitted to practice.
- c Enrolled agent – Enter the enrollment card number.
- d Officer – Enter the title of the officer (i.e., president, vice president, or secretary).
- e Full-Time Employee – Enter title or position (e.g., comptroller or accountant).
- f Family Member – Enter the relationship to taxpayer (i.e., spouse, parent, child, brother, or sister).
- g Other – Enter the relationship to taxpayer.

Specific Instructions for Form GEN-58R

The GEN-58R will revoke all earlier power(s) of attorney on file with the Department for the tax matter(s) indicated, including the authority granted under any joint power(s) of attorney filed with a spouse. The joint power(s) of attorney will remain in effect for your spouse until revoked by your spouse.

Line 1. Taxpayer Information

Enter the taxpayer's information in this section based on the instructions provided below for the type of taxpayer revoking representation.

Individuals. Enter the taxpayer's first name, middle initial, and last name in the spaces provided. Select SSN in the ID Type box. Enter the taxpayer's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Primary Identification Number box. Enter the taxpayer's mailing address and daytime phone number.

Do not enter anything on the line beginning with the Entity Legal Name box. That line is reserved for business entities.

Corporations, Partnerships, Trusts, or LLCs. Enter the taxpayer's legal name. Select FEIN or SSN in the ID Type box. Enter the taxpayer's Federal Employer Identification Number (FEIN), Social Security Number (SSN) or other taxpayer identification number in the Business Identification Number box. Enter the taxpayer's mailing address and daytime phone number.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Estates. Enter the estate's legal name in the Entity Legal Name Box. Select FEIN or SSN in the ID Type box. Enter the Federal Employer Identification Number (FEIN) if the estate was issued one, or the decedent's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Business Identification Number box. Enter the mailing address and daytime phone number of the executor or personal representative of the decedent.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Line 2. Tax Matters

The taxpayer or representative may elect to revoke all powers of attorney previously filed with the Department or may limit the revocation to certain tax matters. To revoke all powers of attorney on file with the Department, select "Revoke All Tax Matters." To limit the revocation to certain tax matters, select "Revoke Specific Tax Matters" and select the tax matters to be revoked under "Type of Tax."

Note: If you do not select "Revoke Specific Tax Matters" and select specific tax matters, all powers of attorney previously filed with the Department will be revoked.

Signature

The GEN-58R must be signed by the taxpayer or representative submitting the form.

If submitted by the taxpayer: A taxpayer's revocation is effective for all representatives listed in powers of attorney previously filed by the taxpayer for the tax matters shown on the revocation. **DO NOT** complete the representative

Page 4

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Web-Fill
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information at the bottom of the form.

If submitted by the representative: If submitted by a representative, the representative must complete the first name, last name, email address, and phone number fields below the signature line with the representative's information. A representative's revocation is only effective for that individual representative's power(s) of attorney for the named taxpayer. A representative's revocation does not revoke the representative's powers of attorney on file with the Department for other taxpayers. It also does not revoke the taxpayer's power(s) of attorney for other representatives of that taxpayer.

APPENDIX D

DRIVER'S NAME/SIGNATURE

State Abbreviations: AL AZ AR CA CO CT DC DE FL GA ID IL IN IA KS KY LA ME MD MA MI MN MS MO MT NE NV NH NJ NM NY NC ND OH OK
OR PA RI SC SD TN TX UT VT VA WA WV WI WY Other Jurisdictions Abbreviations: AB BC MB NB NF NS NT ON PE QC SK YT MX

APPENDIX E

Decal Inventory

YEAR _____

Instructions:

1. Complete all columns with requested information for all vehicles.
2. List any special circumstances in the Notes column.
3. Retain this document for 4 years for audit purposes.

	Date	Decal Number	Unit Number	Last 4 Digits of VIN	Notes*
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____
11.	_____	_____	_____	_____	_____
12.	_____	_____	_____	_____	_____
13.	_____	_____	_____	_____	_____
14.	_____	_____	_____	_____	_____
15.	_____	_____	_____	_____	_____
16.	_____	_____	_____	_____	_____
17.	_____	_____	_____	_____	_____
18.	_____	_____	_____	_____	_____
19.	_____	_____	_____	_____	_____
20.	_____	_____	_____	_____	_____
21.	_____	_____	_____	_____	_____
22.	_____	_____	_____	_____	_____
23.	_____	_____	_____	_____	_____
24.	_____	_____	_____	_____	_____
25.	_____	_____	_____	_____	_____
26.	_____	_____	_____	_____	_____
27.	_____	_____	_____	_____	_____
28.	_____	_____	_____	_____	_____

* This field is for documenting anything that affected the status of a decal. For example, "Sold Truck" may be noted.

APPENDIX F



GAS-1276 International Fuel Tax Agreement (IFTA) Return

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

Mailing Address

City

State

Zip Code

Name of Contact Person

Phone Number

Fax Number

Email Address

DOR Use Only

FEIN / SSN

NCDOR ID

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 (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)

2. Penalty Due
 (See Instructions)

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

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

1. ☐ ☐

2. ☐ ☐

3. ☐ ☐

4. \$ ☐ ☐

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

Schedule A**Miles Per Gallon Calculation**

Calculate the average miles per gallon (MPG) for each product type. Round the average miles per gallon to two decimal places. The MPG figure for each product type is used to calculate the gallons consumed in the detail summary of operations (Schedule B).

Product Type	• Total Miles All Jurisdictions	• Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)	Product Type	• Total Miles All Jurisdictions	• Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)
Diesel	DI			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						

Schedule B**Summary of Operations**

(1) • Jurisdiction	(2) • Product Type	(3) • Total Jurisdiction Miles	(4) • Taxable Jurisdiction Miles	(5) Taxable Gallons (col. 4 divided by calculated MPG in Schedule A)	(6) • Taxpaid Gallons (Service Station Purchases and/or Bulk Withdrawals)	(7) Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	(8) Tax Rate	(9) • Tax or (Credit) (col. 7 x col. 8)	(10) Interest Due (See Instructions)	(11) Total Tax or (Credit) (col. 9 + col. 10)
Subtotals Page 2										



GAS-1276 Instructions International Fuel Tax Agreement (IFTA) Return

Include the company name, street address, city, state, zip code, and return period. Each licensee was assigned a North Carolina Department of Revenue Identification Number (NCDOR ID) upon licensing. The NCDOR ID will appear on all correspondence from the Department. Please use the NCDOR ID when referring to your account.

Fill in the appropriate circle(s) to indicate if the return being filed is 1) No activity, 2) an amended return, or 3) includes an address change. To close an account, complete Form NC-BN, Out-of-Business Notification, and submit it with the GAS-1276 for processing by the Excise Tax Division. This form is located at www.ncdor.gov/taxes-forms/motor-carrier-tax-ifta/motor-carrier-tax-forms.

COMPLETE SCHEDULES A & B ON PAGE 2 BEFORE DETERMINING TAX LIABILITY OR (CREDIT) ON PAGE 1.

***NOTE: ALL CANADIAN LITERS MUST BE CONVERTED TO GALLONS. ONE LITER EQUALS .2642 GALLONS.
ALL CANADIAN KILOMETERS MUST BE CONVERTED TO MILES. ONE KILOMETER EQUALS .62137 MILES.
ALL MILES AND GALLON FIGURES SHOULD BE ROUNDED TO THE NEAREST WHOLE NUMBER.**

SCHEDULE A - MILES PER GALLON CALCULATION

The miles per gallon (MPG) figure will be used to determine the gallons of fuel consumed in each jurisdiction. Calculate the fleet MPG for the current reporting period for each product type listed. Divide the total miles traveled in all IFTA and non-IFTA jurisdictions (including total temporary trip permit miles) by the total fuel consumed in all jurisdictions. Round the number to the nearest two decimal places. Example: 5.768 rounds to 5.77.

SCHEDULE B - SUMMARY OF OPERATIONS

Column (1) Jurisdiction - In alphabetical order, indicate the member jurisdictions in which you operated during the period. Report each fuel type for each jurisdiction on a separate line. Miles traveled in jurisdictions that are not members of IFTA should be recorded as OT.

Column (2) Product Type - Only one product type per line is allowed. Enter the product type by abbreviations:

DI - Diesel	LN - Liquid Natural Gas	E8 - E85	EL - Electricity
GA - Gasoline	CN - Compressed Natural Gas	M8 - M85	HD - Hydrogen
GH - Gasohol	ET - Ethanol	A5 - A55	HT - Hythane
LP - Propane	MT - Methanol	BD - Biodiesel	

Column (3) Total Jurisdiction Miles - Enter the total miles traveled by jurisdiction for each product type. Total miles should include taxable and nontaxable miles. Be sure to report all miles for vehicles displaying IFTA decals, both interstate and intrastate operations. The sum of total miles in Schedule B, Column 3 should equal the sum of total miles reported in Schedule A.

Column (4) Taxable Jurisdiction Miles - Enter the total taxable miles traveled by jurisdiction for each product type. If you deduct tax exempt miles, it is your responsibility to provide records of proper exemption for future review. You must contact jurisdictions individually to determine exempt miles. Miles traveled while operating under a North Carolina IFTA temporary permit are taxable.

Column (5) Taxable Gallons - Enter the total taxable gallons of fuel consumed for each jurisdiction. To determine this figure, divide Taxable Jurisdiction Miles (Column 4) by the average MPG for that product type (Schedule A). Be sure to report all fuel for vehicles displaying an IFTA decal, both interstate and intrastate operations.

NOTE: Some jurisdictions have an additional surcharge. **This surcharge is computed on taxable gallons.** For each jurisdiction that requires a surcharge, copy the taxable gallons from Column 5 to a separate line including jurisdiction and product type. Multiply the gallons in Column 5 by the surcharge tax rate to determine the surcharge due and enter this amount in Column 9.

Column (6) Taxpaid Gallons - Enter gallons by product type that were bought at the pump and included the fuel tax at the time of purchase and withdrawals from bulk storage if the fuel is tax-paid. Include fuel purchased while operating under a North Carolina IFTA temporary permit or a North Carolina temporary trip permit. If you operated under a temporary trip permit issued by another jurisdiction, contact that jurisdiction for regulations on reporting fuel purchases while operating under the permit.
NOTE: Some jurisdictions do not collect fuel tax at the pump. Do not report any purchases that did not include the fuel tax.

Column (7) Net Taxable or (Credit) Gallons - This figure is the difference between taxable gallons and tax-paid gallons. To calculate this difference, subtract Column 6 from Column 5. If Column 5 is greater than Column 6, you will owe additional tax. If Column 5 is less than Column 6, this figure should include parenthesis () to indicate a credit is due.

Column (8) Tax Rate - Use the tax rate sheet (**Form GAS-1278**) to enter the tax rate by jurisdiction by product type.

Column (9) Tax or (Credit) - Multiply Column 7 by Column 8.

Column (10) Interest Due - If your return is late, you will be subject to interest for each jurisdiction on which tax is due (Column 9). For jurisdictions with surcharges, add the tax to or subtract the credit from the surcharge amount. If the result is a tax due, interest is calculated on this amount. To calculate the interest payment, multiply the TAX DUE (column 9) by the interest rate (converted to a monthly interest rate) by the number of months late. A partial month is considered a full month when determining the number of months late. The current interest rate can be obtained from the Department's website at www.ncdor.gov/taxes-forms/ifta-annual-interest-rates. **DO NOT CALCULATE INTEREST FOR CREDITS.**

Column (11) Total Tax or (Credit) Due - Add the totals of Column 9 and Column 10 for each jurisdiction listed.

SUBTOTALS - Add the subtotals for each page and enter the total tax and total interest on Page 1, Lines 1 and 3.

PAGE 1 - Computation of Tax or (Credit)

Line 1 Tax or (Credit) Due - Enter the total tax or (credit) due from Schedule B, Column 9, all pages. If the amount on Line 1 is a (credit), fill in the circle to the left of the boxes to denote a credit amount. Do not use parentheses or dashes.

Line 2 Penalty Due - Returns are due on the last day of the month following the close of each quarter.

- a. If the return is late and no tax is due, a penalty of \$50 is due.
- b. If the return is late and tax is due, a penalty of \$50 **PLUS** 10% of the tax due or \$50, whichever is greater, is due.
- c. If the return is on time but underpaid, a penalty of 10% of the tax due or \$50, whichever is greater, is due.

Line 3 Interest Due - Enter the total interest due from Schedule B, Column 10, all pages.

Line 4 Total Balance or (Credit) Due - Add Lines 1 through 3.

1. If Balance Due - Mail the return and a check for the balance due to the North Carolina Department of Revenue, Excise Tax Division, 3301 Terminal Drive, Suite 125, Raleigh, NC 27604.
Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.
2. If (Credit) Due - Fill in the circle to the left of the boxes to denote a credit amount. Do not use parentheses or dashes. Mail the return to the North Carolina Department of Revenue, Excise Tax Division, 3301 Terminal Drive, Suite 125, Raleigh, NC 27604. Refunds less than \$1.00 must be requested in writing.

Please include your signature, title, date, and telephone number.

Anyone who fails to file a return on time will be subject to a penalty of \$50.00 for each offense. This penalty is in addition to the penalty for failure to pay tax when due. In addition, your license plate(s) will be subject to revocation if returns and/or payments are not submitted to the Department.

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

APPENDIX G AMENDING AN IFTA RETURN



GAS-1276 International Fuel Tax Agreement (IFTA) Return

<p>Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)</p> <p>_____</p> <p>Mailing Address</p> <p>_____</p> <p>City _____ State _____ Zip Code _____</p> <p>Name of Contact Person</p> <p>_____</p> <p>Phone Number _____ Fax Number _____</p> <p>Email Address</p> <p>_____</p>	<div style="border: 1px solid black; padding: 2px; text-align: center; margin-bottom: 5px;">DOR Use Only</div> <div style="border: 1px solid black; padding: 2px; text-align: center; margin-bottom: 5px;">FEIN / SSN</div> <div style="border: 1px solid black; padding: 2px; text-align: center; margin-bottom: 5px;">NCDOR ID</div> <div style="border: 1px solid black; padding: 2px;"> <p>Fill in applicable circles:</p> <p><input type="radio"/> No Activity Return</p> <p><input checked="" type="radio"/> Amended Return</p> <p><input type="radio"/> Address has changed</p> </div> <div style="border: 1px solid black; padding: 2px;"> <p>Return for quarter of</p> <p><input checked="" type="radio"/> Jan 1 - Mar 31</p> <p><input type="radio"/> Apr 1 - Jun 30</p> <p><input type="radio"/> Jul 1 - Sep 30</p> <p><input type="radio"/> Oct 1 - Dec 31</p> </div> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 5px;"> 2025 (Year) </div>
--	--

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: ●

<p>1. Tax or (Credit) Due (Amount from Schedule B, Column 9)</p> <p>2. Penalty Due (See Instructions)</p> <p>3. Interest Due (Amount from Schedule B, Column 10)</p> <p>4. Total Balance or (Credit) Due (Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</p>	<p>▶ 1. <input type="radio"/> _____</p> <p>▶ 2. <input type="radio"/> _____</p> <p>3. <input type="radio"/> _____</p> <p>4. \$ <input type="radio"/> _____</p>
---	--

Signature: _____ Title: _____ Date: _____

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

Please make sure to always include the following to avoid delays with processing your return:

- Demographics
- FEIN or SSN and NCDOR ID
- Amended Return, Quarter Amending, Year
- Amended Return replaces the Original Return

****If you are amending a previously filed return, fill in the applicable circle “Amended Return” and indicate the period to be amended. Also, mark the return as “AMENDED” at the top of the return. When filing an amended return, you must complete the return as it should have been filed initially****

Bulk Fuel Log

Beginning Meter Reading _____ Ending Meter Reading _____

[illegible]

Retain this document for 4 years for audit purposes.