



**NCDOR**

NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE

**NCDOR**

NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE

MOTOR CARRIER  
IFTA AMENDED  
**RETURNS**

NCDOR EXCISE TAX DIVISION | MOTOR CARRIER SEMINARS

# TOPICS OF DISCUSSION

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



# FILING AN AMENDED RETURN WHEN TO FILE ONE?

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

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

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

# FILING AN AMENDED RETURN INFORMATION REQUIRED TO FILE

## Motor Carrier Tax Forms | NCDOR



- ✓ **Gas-1276 IFTA Tax Return**

*An Amended Return can be filed by Paper Return Only.*

- ✓ **Gas-1278 IFTA Tax Rate Sheet**

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

## Information Required to File

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

# FILING AN AMENDED RETURN PAPER GAS-1276 IFTA TAX RETURN

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



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

NCDOR

Web 3-24

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

DOR Use Only

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

Mailing Address  
**3301 Terminal Dr, Ste 125**

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

Name of Contact Person  
**Taxpayer**

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

Email Address  
**TaxpayerTestCase@gmail.com**

FEIN / SSN

561234567

NCDOR ID

123456789

Fill in applicable circles:

No Activity Return

Amended Return

Address has changed

Return for quarter of

Jan 1 - Mar 31

Apr 1 - Jun 30

Jul 1 - Sep 30

Oct 1 - Dec 31

2025

(Year)

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

If amount on Line 1 or 4 is negative, fill in circle. Example: 0

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

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

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

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

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

**QUESTIONS:**  
 Contact the Excise Tax Division at:  
 Telephone Number (919) 707-7500  
 Toll Free Number (877) 308-9092  
 Fax Number (919) 260-7808

# FILING AN AMENDED RETURN

## GAS-1278 IFTA TAX RATES

NCDOR  
Web 3-25

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

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

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)	Electricity (Kilowatt hours)	Hydrogen (Gallons)	Hythane (Gallons)
AL Alabama	0.3000	0.2900	0.2900	0.3000	0.0800	0.0800	0.2900	0.2900	0.2900	0.2900	0.2900	0.3000	-	-	-
AB Alberta	0.3458	0.3458	0.3458	0.2500	-	-	0.3458	0.3458	0.3458	0.3458	0.3458	0.3458	-	-	-
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	0.1800	0.1800	-	-	0.2600	-	-	-
AR Arkansas	0.2850	0.2470	0.2470	0.1650	0.0500	0.0500	0.2470	0.2470	0.2470	0.2470	-	0.2850	-	-	-
BC British Columbia	0.9507	0.8541	0.8541	0.4011	0.5703	0.4056	0.8541	0.2335	0.8541	0.2687	0.9507	0.9507	-	-	-
CA California	1.0230	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	1.0230	1.0230	-	-	-
CO Colorado	0.2850	0.2600	0.2600	0.1350	0.1200	0.1830	0.2600	0.2600	0.2600	0.2600	0.2600	0.2850	-	-	-
CT Connecticut	0.5240	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5240	-	-	-
DE Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200	0.2200	-	-	-
FL Florida	0.4027	0.4040	0.4040	-	-	-	-	-	-	-	-	0.4027	-	-	-
GA Georgia	0.3710	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3310	0.3710	-	-	-
ID Idaho	0.3200	-	-	0.2320	0.3490	0.3200	-	-	-	-	0.3200	0.3200	-	0.3200	-
IL Illinois	0.7360	0.6560	0.6560	0.7170	0.6980	0.5960	0.6560	0.6560	0.6560	0.6560	0.6560	0.7360	-	-	-
IN Indiana	0.5900	0.3500	0.3500	-	0.5900	0.5900	0.3500	0.3500	0.3500	0.3500	0.3500	0.5900	0.0800	0.0800	0.0800
IN Indiana SurChg	-	-	-	0.5900	-	-	-	-	-	-	-	-	-	-	-
IA Iowa	0.3250	0.3000	0.3000	0.3000	0.3250	0.3100	0.2550	0.3000	0.2550	0.3000	0.3000	0.2980	0.0260	0.6500	-
KS Kansas	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600	-	-	-
KY Kentucky	0.2340	0.2640	0.2640	0.2640	0.2340	0.2340	0.2640	0.2640	0.2640	0.2640	0.2340	0.2340	-	-	-
KY Kentucky SurChg	0.1120	0.0480	0.0480	0.0480	0.1120	0.1120	0.0480	0.0480	0.0480	0.0480	0.1120	0.1120	-	-	-
LA Louisiana	0.2000	0.2000	0.2000	0.1460	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-
ME Maine	0.3120	-	-	0.2190	0.1780	0.3078	0.1980	0.1470	-	-	-	0.3120	-	-	-
MB Manitoba	0.3325	0.3325	0.3325	0.0798	0.2394	0.2394	0.3325	0.3325	0.3325	0.3325	0.3325	0.3325	-	-	0.3325
MD Maryland	0.4685	0.4610	0.4610	0.4610	0.4610	0.4610	0.4610	0.4610	-	-	-	0.4685	-	-	-
MA Massachusetts	0.2400	0.2400	0.2400	0.1670	0.1670	0.1670	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	-
MI Michigan	0.4950	0.4590	0.4590	0.4950	0.4950	0.4590	0.4590	0.4590	0.4590	0.4590	0.4950	0.4950	-	0.4950	0.4590
MN Minnesota	0.3180	0.3180	0.3180	0.2390	0.1920	0.3180	0.3180	0.3180	0.2259	-	0.3180	0.3180	-	-	-
MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.1800	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800	-	-	-
MO Missouri	0.2700	0.2700	0.2700	0.1700	0.1700	0.1700	0.2700	-	0.2700	0.2700	-	0.2700	-	-	-
MT Montana	0.2975	-	-	0.0518	-	0.0700	-	-	-	-	-	0.2975	-	-	-
NE Nebraska	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	0.3040	-	0.3040	0.3040

Please refer to the IFTA Inc website at [www.iftach.org](http://www.iftach.org) for a complete listing of all tax rates.

Page 1278, Web, 3-25

### 1st Quarter 2025 IFTA Tax Rates

FUEL TYPE	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)	Electricity (Kilowatt hours)	Hydrogen (Gallons)	Hythane (Gallons)
NV Nevada	0.2700	0.2300	0.2300	0.0640	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700	-	-	-
NB New Brunswick	0.4110	0.2891	0.2891	0.1782	0.4110	0.4110	0.2891	0.2891	0.2891	0.2891	0.4110	0.4110	-	-	-
NL Newfoundland	0.2527	0.1995	-	0.1862	-	-	-	-	-	-	-	-	-	-	-
NH New Hampshire	0.2220	-	-	0.2220	0.2220	-	-	-	-	-	-	-	0.2220	-	-
NJ New Jersey	0.4930	0.4230	0.4230	0.3705	-	-	0.4230	0.4230	0.4230	0.4230	0.4230	0.4930	-	-	-
NM New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NY New York	0.3875	0.4050	0.4050	0.2400	-	-	0.4050	0.4050	-	0.4050	0.4050	-	-	-	-
NC North Carolina	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	0.4030	-	0.4030	-
ND North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300	0.0800	0.3200	-
NS Nova Scotia	0.4096	0.4123	0.4123	0.1862	0.4096	0.4096	-	-	-	-	-	-	-	0.4096	-
OH Ohio	0.4700	0.3850	0.3850	0.4700	0.4700	0.4700	0.3850	0.3850	0.3850	0.3850	0.4700	0.4700	-	-	-
OK Oklahoma	0.1900	0.1900	0.1900	0.1600	0.0500	0.0500	0.1900	0.1900	0.1900	0.1900	0.1900	0.1900	-	-	-
ON Ontario	0.2394	0.2394	0.2394	0.1144	-	-	0.2394	-	0.2394	0.2394	0.2394	0.2394	-	-	-
OR Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RI Rhode Island	0.7410	0.5760	0.5760	0.4250	0.6480	0.5760	0.3840	0.2890	0.4130	0.3320	0.7410	0.7410	0.0172	0.5760	0.5760
SC South Carolina	0.3764	0.2253	0.2253	-	0.4062	0.2253	0.2253	0.2253	0.2253	0.2253	0.2253	-	-	-	-
SD South Dakota	0.5373	0.5107	0.5107	-	-	-	0.5373	0.5107	0.5373	0.5107	0.5373	0.5373	-	-	-
SK Saskatchewan	0.3700	0.3700	0.3700	0.3700	0.3700	-	0.3700	0.3700	0.3700	0.3700	0.3700	0.3700	-	-	-
SK Saskatchewan	0.3990	0.3990	0.3990	0.2394	-	-	0.3990	0.3990	0.3990	0.3990	0.3990	0.3990	-	-	-
SC South Carolina	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	-	-	-
SD South Dakota	0.2800	0.2800	-	0.2000	0.1400	0.1000	0.1400	0.1400	-	-	-	0.2800	-	-	-
TN Tennessee	0.2700	0.2600	0.2600	0.2200	0.2100	0.2100	0.2600	0.2600	0.2600	0.2600	0.2700	-	-	0.2100	-
TX Texas	0.2000	0.2000	0.2000	-	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	-	-	-
UT Utah	0.3850	0.3850	0.3850	-	0.2070	0.2070	0.3850	0.3850	0.3850	0.3850	0.3850	0.3850	-	0.2070	-
VT Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Virginia	0.3180	0.3080	0.3080	0.3080	0.3470	0.3080	0.3080	0.3080	0.3080	0.3080	0.3080	0.3180	-	-	-
VA Virginia SurChg	0.1420	0.1520	0.1520	0.1520	0.1710	0.1520	0.1520	0.1520	0.1520	0.1520	0.1420	-	-	-	-
WA Washington	0.4940	0.4940	0.4940	-	-	-	0.4940	0.4940	0.4940	0.4940	0.4940	0.4940	-	-	-
WV West Virginia	0.3570	0.3570	0.3570	0.1950	0.1560	0.2430	0.3570	-	0.3570	0.3570	0.3570	0.3570	-	-	0.2430
WI Wisconsin	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290	-	-	-
WY Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.0072	0.2400	-

FUEL TYPE

JURISDICTIONS

SURCHARGE

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

# FILING AN AMENDED RETURN COMPLETING SCHEDULE A

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

✓ Product Type

✓ Total Miles Traveled

✓ Total Gallons Purchased

✓ Average Miles Per Gallon

# FILING AN AMENDED RETURN COMPLETING SCHEDULE B

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62		
GA	DI	234	234	58	130	-72	0.3710	-26.71		
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61		
SC	DI	398	398	98	89	9	0.2800	2.52		
TN	DI	132	132	33	0	33	0.2700	8.91		
VA	DI	332	332	82	127	-45	0.3180	-14.31		
VA SC	DI	0	0	82	0	82	0.1400	11.64		
<b>Sub Totals Page 2</b>		<b>3466</b>	<b>3466</b>	<b>939</b>	<b>855</b>			<b>13.06</b>		

- ✓ Jurisdictions and Product Type
- ✓ Total and Taxable Jurisdictions and/or Exemptions – [www.iftach.org](http://www.iftach.org)
- ✓ Taxpaid Gallons Purchased

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

# FILING AN AMENDED RETURN

## SURCHARGE JURISDICTION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62		
GA	DI	234	234	58	130	-72	0.3710	-26.71		
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61		
SC	DI	398	398	98	89	9	0.2800	2.52		
TN	DI	132	132	33	0	33	0.2700	8.91		
VA	DI	332	332	82	127	-45	0.3180	-14.31		
VA SC	DI	0	0	82	0	82	0.1400	11.64		
Sub Totals Page 2		3466	3466	939	855			13.06		

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

*Surcharge is computed on Taxable Gallons.*

# FILING AN AMENDED RETURN

## INTEREST DUE CALCULATION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62	0.24	
GA	DI	234	234	58	130	-72	0.3710	-26.71	0.00	
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61	0.00	
SC	DI	398	398	98	89	9	0.2800	2.52	0.02	
TN	DI	132	132	33	0	33	0.2700	8.91	0.07	
VA	DI	332	332	82	127	-45	0.3180	-14.31	0.00	
VA SC	DI	0	0	82	0	82	0.1400	11.64	0.09	
Sub Totals Page 2		3466	3466	939	855			13.06	0.42	

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

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

# FILING AN AMENDED RETURN

## TOTAL TAX DUE CALCULATION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.4027	32.62	0.24	32.86
GA	DI	234	234	58	130	-72	0.3710	-26.71	0.00	-26.71
NC	DI	1598	1598	395	399	-.4	0.4030	-1.61	0.00	-1.61
SC	DI	398	398	98	89	9	0.2800	2.52	0.02	2.54
TN	DI	132	132	33	0	33	0.2700	8.91	0.07	8.98
VA	DI	332	332	82	127	-45	0.3180	-14.31	0.00	-14.31
VA SC	DI	0	0	82	0	82	0.1400	11.64	0.09	11.73
<b>Sub Totals Page 2</b>		<b>3466</b>	<b>3466</b>	<b>939</b>	<b>855</b>			<b>13.06</b>	<b>0.42</b>	<b>13.48</b>

✓ Calculate the Total Tax Due.

# FILING AN AMENDED RETURN THE FINAL STEPS

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



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

DOR Use Only	
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)	FEIN / SSN
<b>Test Case</b>	<b>561234567</b>
Mailing Address	NCDOR ID
<b>3301 Terminal Dr, Ste 125</b>	<b>123456789</b>
City State Zip Code	Fill in applicable circles:
<b>Raleigh NC 27529</b>	<input type="radio"/> No Activity Return
Name of Contact Person	<input checked="" type="radio"/> Amended Return
<b>Taxpayer</b>	<input type="radio"/> Address has changed
Phone Number Fax Number	Return for quarter of
<b>919 - 707 - 7500</b>	<input checked="" type="radio"/> Jan 1 - Mar 31
Email Address	<input type="radio"/> Apr 1 - Jun 30
<b>TaxpayerTestCase@gmail.com</b>	<input type="radio"/> Jul 1 - Sep 30
	<input type="radio"/> Oct 1 - Dec 31
	<b>2025</b> (Year)

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

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

1. Tax or (Credit) Due (Amount from Schedule B, Column 9)	▶ 1. <input type="radio"/>	<b>13.06</b>
2. Penalty Due (See Instructions)	▶ 2. <input type="radio"/>	<b>0.00</b>
3. Interest Due (Amount from Schedule B, Column 10)	3. <input type="radio"/>	<b>0.42</b>
4. Total Balance or (Credit) Due (Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)	4. \$ <input type="radio"/>	<b>13.48</b>

Signature: **Taxpayer** Title: **Owner** Date: **05/11/25**  
I certify that, to the best of my knowledge, this return is accurate and complete.

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

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

**QUESTIONS:**  
Contact the Excise Tax Division at:  
Telephone Number (919) 707-7500  
Toll Free Number (877) 308-9092  
Fax Number (919) 260-7898

The logo for the North Carolina Department of Revenue, featuring the acronym 'NCDOR' in a bold, white, sans-serif font. The letter 'O' is stylized as a white circle with a smaller white circle inside it, creating a target-like appearance.

**NCDOR**

NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE

A large, stylized version of the NCDOR logo, where the 'O' is a prominent white circle with a smaller white circle inside, set against a dark blue background with a subtle circuit pattern.

**NCDOR**

NORTH CAROLINA  
DEPARTMENT OF REVENUE  
**EXCISE TAX DIVISION (ETD)**

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

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

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



ANY QUESTIONS?

