North Carolina Department of Revenue

Beverly Eaves Perdue  
Governor

David W. Hoyle  
Secretary

April 2011

NOTICE OF CHANGE
Diversion Registration System
www.fueltrac.us

Destination State Diversion Number: North Carolina General Statute 105-449.115 requires anyone who transports motor fuel by railroad tank car or a transport truck to first obtain a machine-printed shipping document from the terminal operator, refiner, fuel alcohol provider or the operator of a bulk plant.

The shipping document must contain identification of the terminal or bulk plant from which the fuel was received, the type of motor fuel loaded, the date the fuel was loaded, the gross gallons loaded, the name of the motor fuel transporter, the destination state as indicated by the purchaser of the motor fuel and a tax responsibility statement indicating the name of the supplier that is responsible for the tax due on the motor fuel. The purchaser is liable for any tax due as a result of the purchaser's diversion of motor fuel from the destination state on the shipping document.

Effective May 1, 2011: If fuel is or needs to be diverted to a state other than the destination state shown on the shipping document, the diversion must be reported by accessing the Trac3 web application at www.fueltrac.us. Trac3 utilizes an on-line system and will provide a diversion number for each properly reported diversion. Upon logging into the Trac3 system, first time users of the system will be instructed on how to register for reporting diversions in the system. The Trac3 diversion registry system replaces the current call-in diversion registration system and is to be used for fuel diverted to or from North Carolina.

You will need the following information when reporting a diversion:

- Carrier's Federal Employer Identification Number (FEIN) and name
- Supplier Name
- Manifest Number
- Manifest Date
- Delivery Zip Code
- Original destination state
- New destination state
- IRS Terminal Number
- Product type
- Gallons- Net and Gross
- Consignor FEIN and name
- Transaction Affiliation
- Consignee FEIN and name

After providing the complete diversion information, you will be given a diversion number. The carrier must write this number along with the new destination state at the top of the shipping document. If requested, the carrier must show this information to an enforcement officer or NC Department of Revenue employee.

If you have any questions about the diversion reporting system or with technical issues, please contact Trac3 at (608) 237-1345 or email Robert Martin at rmartin@trac3.net.

If you have any other diversion reporting questions, contact the North Carolina Motor Fuels Tax Division at (919) 733-3409 or toll-free at 1-877-308-9092.