# INTERNATIONAL FUEL TAX AGREEMENT
## 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 licensed 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, with regard to IFTA. 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)

**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))

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

**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 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. (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)

**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. (R248)

**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)

**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.

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had a license issued by another IFTA member jurisdiction and the motor carrier’s license is under suspension or has been revoked by that member jurisdiction or was otherwise cancelled for cause.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

B. 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 www.ncdor.gov (See appendix C).

C. License Fee

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

D. 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.

E. 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 CREDENTIALS

NEW FOR 2019

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

Beginning January 1, 2019, North Carolina motor carriers will 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, will be 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 his/her 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 WiFi 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 License

An IFTA license will be assigned to each IFTA licensee. A photocopy or, beginning 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 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 license, the vehicle operator may be subject to the purchase of a fuel use temporary trip permit and/or a $100.00 civil penalty citation. (R610; R620; R660; N.C.G.S. 105-449.52(a)(1))

B. IFTA Decals

One set of two (2) decals will be issued for each qualified motor vehicle operated by the IFTA 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 motor carrier is still responsible for quarterly filing even if no travel occurs. Failure to display the IFTA decals properly may subject the vehicle operator to the purchase of a fuel use temporary trip permit and/or a $100.00 civil penalty citation. (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 4530 Mail Service Center Raleigh, NC 27699-4530 or by fax to (919) 733-8654.

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 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, Driveaway, 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 (919)707-7500 or toll free at (877) 308-9092 and state his/her 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 or emails 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 between 3:00 p.m. and 4:30 p.m.

4) Licensee contacts an 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: 1429 Rock Quarry Road, Suite 105, Raleigh, NC 27610.

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

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 completed 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 three (3) 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 decals and license two months prior to the effective date shown on the credentials. However, those 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

Carriers renewing their IFTA license and decals have a two-month grace period (January and February) to display the renewal IFTA license and decals. To operate in IFTA jurisdictions during this grace period, carriers must display either: a valid current or prior year IFTA license and decals from the jurisdiction in which they were operating or a valid fuel use trip permit from the IFTA jurisdiction in which they are operating. (R655.200)

VII. REPORTING REQUIREMENTS

A. Quarterly Returns

All 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 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:

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

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 three (3) 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 three (3) 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](http://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. 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 the greater of $50.00 or 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/motor-carrier-tax/ifta-annual-interest-rates. (R1220; N.C.G.S. 105-449.45(d) and (e))

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:

<table>
<thead>
<tr>
<th>Unit</th>
<th>Conversion Factor</th>
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<tbody>
<tr>
<td>1 liter</td>
<td>0.2642 gallons</td>
</tr>
<tr>
<td>1 kilometer</td>
<td>0.62137 miles</td>
</tr>
<tr>
<td>1 gallon</td>
<td>3.785 liters</td>
</tr>
<tr>
<td>1 mile</td>
<td>1.6093 kilometers</td>
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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 cancelled once the lease has been terminated. If the decals are not cancelled 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 cancelled once the lease has been terminated. If the decals are not cancelled 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))

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

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)

XII. RECORD KEEPING REQUIREMENTS

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

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 should 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, hub odometer, 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 wholly or partly by a vehicle tracking system, including a system based on a global positioning system (GPS) should include the following documentation:

1. The original GPS or other location data for the vehicle to which the records pertain;
2. The date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction;
3. The location of each GPS or other system reading;
4. The beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the period to which the records pertain;
5. The calculated distance between each GPS or other system reading;
6. The route of the vehicle’s travel;
7. The total distance traveled by the vehicle;
8. The distance traveled in each jurisdiction;
9. The vehicle identification number or vehicle unit number.

B. Fuel Records (P550)

The licensee must maintain complete records of all fuel purchased, received, or used in the conduct of its business. 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;
6. The identification of the qualified motor vehicle into which fuel was placed;
7. The name of purchaser of the fuel.

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 G. Separate records should be maintained for retail purchases and bulk storage withdrawals.

D. Monthly Summaries

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. (P560)

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

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. (P510)

G. Failure to Maintain Records

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. (R420)
H. Location of Records

A licensee’s records must be maintained or made available for audit at a location in North Carolina. (R700)

XIII. AUDIT

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

A. Audit Selection

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. Automated audit selection ensures random selection of audit candidates. (A250)

B. Notification of Audit Date

Prior to conducting an IFTA audit, an auditor will contact the licensee to arrange an acceptable date 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. (A420)

C. Audit Conferences

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 final conference will be held with the licensee to explain areas of non-compliance, audit adjustments and future reporting practices. (A440 and A450)

D. Audit Results

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

E. Inadequate Records Assessment (IRA) Audits

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. (R1210)

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 105-449.12)

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 you 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. You can, however, designate someone to represent you. 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 you and the Department cannot agree at the conference, the Department will send you 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 you about how you can challenge this determination. This notice must be provided to you within nine (9) months of the date you asked for the review, unless you 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.ncoah.com.

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 1429 Rock Quarry Road, Suite 105, Raleigh, North Carolina 27610.

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
1429 Rock Quarry Road Ste. 105
4530 Mail Service Center
Raleigh, NC 27699-4530
(919) 707-7500
(877) 308-9092
Issues fuel tax license and decals
Fax: (919) 733-8654

U.S. Department of Transportation
FMCSA North Carolina Division Field Office
310 New Bern Avenue, Suite 468
Raleigh, NC 27601
(855) 368-4200
(919) 856-4378
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
Fax: (919) 856-4369

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
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
Issues NC apportioned license plates

Registration Section
NC Division of Motor Vehicles
1100 New Bern Avenue
Raleigh, NC 27697
(919) 715-7000
Issues all NC plates except apportioned plates

Transportation Division
NC Utilities Commission
430 N. Salisbury St.
Raleigh, NC 27603
(919) 733-7328
Issues NC intrastate operating authority
Permit Unit  
NC Division of Highways  
750 N. Greenfield Parkway  
Garner, NC  27529  
(919) 814-3700  
Issues over size and overweight permits 

Division of Emergency Management  
611 Central Ave.  
Butner, NC  27509  
(800) 858-0368  
(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  27699-4702  
(919) 733-2126  
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.
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

2. Comdata Corporation
   5301 Maryland Way
   Brentwood, TN 37027
   Toll Free (800) 749-6058
   (615) 370-7000

3. Custom Permit Service Co.
   2400 Briggs Road, Suite 3
   Columbus, OH 43223
   Toll Free (800) 669-5014
   (614) 351-1740

4. FleetOne, LLC
   613 Bakertown Road
   Antioch, TN 37013
   Toll Free (877) 251-7639
   (615) 315-4000
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<thead>
<tr>
<th></th>
<th>Company Name</th>
<th>Contact Information</th>
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<tr>
<td>5</td>
<td>Highway Permits Co. LLC</td>
<td>Toll Free (888) 731-0312</td>
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<td></td>
<td>3818 Holt Road</td>
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<td>Holt, MI 48909</td>
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<td>6</td>
<td>Interstate Permit Services, Inc.</td>
<td>Toll Free (800) 343-4889</td>
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<td></td>
<td>P.O. Box 32493</td>
<td>(614) 575-9490</td>
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<td></td>
<td>2105 South Hamilton Road</td>
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<td></td>
<td>Columbus, OH 43232</td>
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<td>7</td>
<td>J.J. Keller &amp; Associates</td>
<td>Toll Free (800) 231-5266</td>
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<td></td>
<td>3003 W. Breezewood Lane</td>
<td>(877) 564-2333</td>
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<td></td>
<td>Neenah, WI 54957</td>
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<td>8</td>
<td>Jet Permits, Ltd. dba Jet Permit Service</td>
<td>Toll Free (800) 788-0603</td>
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<td></td>
<td>P.O. Box 349</td>
<td>(414) 425-2911</td>
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<tr>
<td></td>
<td>5555 S. 108th St.</td>
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<td>Hales Corners, WI 53130</td>
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<td>9</td>
<td>National Permits, Inc.</td>
<td>Toll Free (800) 331-4805 or</td>
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<tr>
<td></td>
<td>7049 Mears Gate Dr. NW</td>
<td>(330) 497-0446</td>
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<td>North Canton, OH 44720</td>
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<td>10</td>
<td>Nova Permit Service</td>
<td>Toll Free (800) 567-7775</td>
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<tr>
<td></td>
<td>2800 Avenue St-Jean Baptiste, Suite 235</td>
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<td></td>
<td>Quebec, Canada G2E 6J5</td>
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<td>11</td>
<td>Permit America, Inc.</td>
<td>Toll Free (866) 573-7648 Ext. 243</td>
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<tr>
<td></td>
<td>PO Box 1409</td>
<td>(502) 695-5852</td>
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<tr>
<td></td>
<td>116 Collision Center Dr, Suite B</td>
<td></td>
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<td></td>
<td>Frankfort, KY 40602</td>
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<td>12</td>
<td>Reliable Permit Solutions, LLC</td>
<td>Toll Free (888) 949-4220 or</td>
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<tr>
<td></td>
<td>4700 Topeka Drive</td>
<td>(909) 436-4220</td>
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<td></td>
<td>Tarzana, CA 91356</td>
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<td>State Permits</td>
<td>Toll Free (800) 331-4805</td>
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<td>North Canton, OH 44720</td>
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<td>14</td>
<td>T-Chek Systems</td>
<td>Toll Free (877) 237-2435</td>
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<tr>
<td></td>
<td>8170 Upland Circle</td>
<td>(952) 683-4600</td>
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<td></td>
<td>Chanhassen, MN 55317</td>
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<tr>
<td></td>
<td>Company Name</td>
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<td>15.</td>
<td>Transmit America</td>
<td>14655 California Street</td>
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<td></td>
<td></td>
<td>Omaha, NE 68154</td>
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<td>16.</td>
<td>The Permit Company</td>
<td>789 South Arroya Parkway</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pasadena, CA 91105</td>
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<td>17.</td>
<td>West Coast Services</td>
<td>6421 E Main Street</td>
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<td></td>
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<td>Reynoldsburg, OH 43068</td>
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# Power of Attorney and Declaration of Representative

## Part 1. Power of Attorney

(Please type or print.)

<table>
<thead>
<tr>
<th>1</th>
<th>Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 7.)</th>
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<tr>
<td>Taxpayer name(s) and address</td>
<td>Social security number(s)</td>
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<tr>
<td>Fed Employer ID Number</td>
<td>Daytime telephone number</td>
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<tr>
<td>hereby appoint(s) the following representative(s) as attorney(s)-in-fact:</td>
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## Part 2.

Representative(s) (Representative(s) must sign and date this form on page 2, Part 2.)

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<th>Name and address</th>
<th>Telephone No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fax No.</td>
<td></td>
</tr>
</tbody>
</table>

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 3 years after the date the power of attorney is received by the Department of Revenue.

<table>
<thead>
<tr>
<th>Type of Tax (Individual, Corporate, Sales, etc.)</th>
<th>Year(s) or Period(s)</th>
</tr>
</thead>
<tbody>
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<td></td>
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</tbody>
</table>

## 4. Acts Authorized

- The representatives 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.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:
APPENDIX C
POWER OF ATTORNEY PART 2

5 e-Business Center Account - Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please select the Electronic Services tab on the Department's homepage for a list of the online services for businesses that require login to the e-Business Center.

   PLEASE CHECK THIS BOX IF YOUR REPRESENTATIVE WILL CREATE AN e-BUSINESS CENTER ACCOUNT TO PERFORM ONLINE SERVICES ON YOUR BEHALF

6 Retention/Revocation of Prior Power(s) of Attorney. - The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.

   YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of Taxpayer(s). - If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested.

   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
   Date
   Title (if applicable)

   Print Name

---

Part 2. Declaration of 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.

<table>
<thead>
<tr>
<th>Designation - Insert above letter (a-g)</th>
<th>Jurisdiction (state) or Enrollment Card No.</th>
<th>Signature</th>
<th>Date</th>
</tr>
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<tbody>
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</table>
All sections must be completed. Incomplete forms will not be processed.

General Instructions

Purpose of Form
Form GEN-58 grants authority to an individual to represent a taxpayer before the Department of Revenue 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. See the instructions for Part I, Line 4 for limitations that may apply for certain representatives. A taxpayer’s execution of a power of attorney does not prohibit the Department of Revenue from contacting the taxpayer directly when necessary.

Fiduciaries
A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as a representative and should not file a power of attorney. The fiduciary is responsible however, for providing evidence substantiating the fiduciary relationship. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, a power of attorney must be filed and signed by the fiduciary acting in the position of the taxpayer.

Authority Granted
This power of attorney authorizes the individual(s) named to perform any and all acts you can perform. This includes acts such as signing consents extending the time to assess tax and executing waivers agreeing to a tax adjustment. However, authorizing someone as your power of attorney does not relieve you of your tax obligations. Delegating authority or substituting another representative must be specifically stated on Line 4. See Line 4- Acts Authorized for more information.

Filing the Power of Attorney
File Form GEN-58 with the applicable office (main or taxpayer service center). The applicable office is the office from which you request information or before which a matter, such as an audit, is pending. The Department of Revenue will not be able to process your request if the following information is not provided:

• Name • Social Security Number(s) and/or Fed Employer ID Number • Representative’s Name • Type of Tax • Year(s) or Period(s) • Date • Signature

Specific Instructions

All sections must be completed. Incomplete forms will not be processed.

Part 1 – Power of Attorney

Line 1 – Taxpayer Information
Individuals. Enter your name, Social Security Number (and/or Employer Identification Number, if applicable), and address in the space provided. If you have been assigned an Individual
APPENDIX C

Taxpayer Identification Number, list it in the space provided for Social Security Numbers. If a joint return is involved, and you and your spouse are designating the same representative(s), also enter your spouse’s name and Social Security Number, and your spouse’s address, if different from yours.

**Corporations, Partnerships, or LLC’s.** Enter the name, Employer Identification Number, and business address.

**Trust.** Enter the name, title, and address of the trustee, and the name and Employer Identification Number of the trust.

**Estate.** Enter the name, title, and address of the decedent’s executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the Employer Identification Number, if the estate has one, and the decedent’s Social Security Number.

**Line 2 – Representative(s)**
Enter the name of your representative(s). **Only individuals may be named as representatives.** Use the identical name on all submissions. If you want to name more than three representatives, indicate so on this line and attach a list of additional representatives to the form.

**Line 3 – Tax Matters**
Enter the type of tax and the tax year(s), period(s) and/or audit period(s). For example, you may list “Income tax” for calendar year “2009,” “sales tax” for the “1st, 2nd, 3rd, and 4th quarters of 2009,” and “withholding tax” for the audit period of “January 1, 2007 – December 31, 2009.”

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 3 years after the date the power of attorney is received by the Department of Revenue.**

**Line 4 – Acts Authorized**
If you want to modify the acts that your named representative(s) can perform, describe any specific additions or deletions in the space provided. The authority to substitute another representative or to delegate authority must be specifically stated on Line 4.

**Line 5 - e-Business Center Account**
Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please select the Electronic Services tab on the Department’s homepage for a list of the online services for businesses that require login to the e-Business Center.

**Line 6 – Retention/Revocation of Prior Power(s) of Attorney**
If you want to revoke an existing power of attorney and do not want to name a new representative, submit a copy of the previously executed power of attorney. The copy of the power of attorney must have a current taxpayer signature and date under the original signature and date on Line 7. Write “REVOKE” across the top of the form. If you do not have a copy of the power of attorney you want to revoke, submit a statement revoking the power of attorney. The statement must indicate that the
APPENDIX C

authority of the power of attorney is revoked and must be signed and dated by the taxpayer. In addition, the name and address of each recognized representative whose authority is revoked must be listed. A power of attorney is revoked only when the Department has actual notice of the revocation.

A representative can withdraw from representation by filing a statement with each office where the power of attorney was filed. The statement must be signed and dated by the representative and identify the name and address of the taxpayer(s) and tax matter(s) from which the representative is withdrawing.

A power of attorney expires and is no longer in effect upon the death of the taxpayer who authorized the power of attorney.

Line 7 – Signature of Taxpayer(s)

Individuals. You must sign and date the power of attorney. If a joint return has been filed and both husband and wife will be represented by the same individual(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 a joint return has been filed and husband and wife will be represented by different individuals, each taxpayer must execute his or her own power of attorney on a separate GEN-58.

Corporations or Associations. An officer having authority to bind the taxpayer must sign.

Partnerships. All partners or members of an LLC must sign unless one partner or member is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under State law, the partner has authority to bind the partnership.

Part 2 – Declaration of Representative

The representative(s) you name 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 “Jurisdiction” 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.
### INDIVIDUAL VEHICLE DISTANCE RECORD

<table>
<thead>
<tr>
<th>CARRIER NAME</th>
<th>IFTA ACCT NUMBER</th>
<th>IRP ACCT NUMBER</th>
<th>FUEL DECAL NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRUCK NUMBER</td>
<td>TRAILER NUMBER</td>
<td>FLEET NUMBER</td>
<td></td>
</tr>
<tr>
<td>TRIP BEGIN DATE</td>
<td>TRIP END DATE</td>
<td>TRAILER NUMBER</td>
<td></td>
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<tr>
<td>TRIP ORIGIN</td>
<td>TRIP DESTINATION</td>
<td></td>
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<tr>
<td>TRIP NUMBER</td>
<td></td>
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</table>

**Beginning Odometer Reading:**

<table>
<thead>
<tr>
<th>TRIP DATE</th>
<th>STATE</th>
<th>ROUTES TRAVELED/ HIGHWAYS USED</th>
<th>ODOMETER (HUB) READING</th>
<th>TOTAL DISTANCE PER STATE</th>
</tr>
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<tbody>
<tr>
<td></td>
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**Total Dispatch/City:**

<table>
<thead>
<tr>
<th>INVOICE NUMBER</th>
<th>VENDOR NAME</th>
<th>FUEL/ GALLONS</th>
<th>TOLL DISTANCE</th>
<th>EMPTY</th>
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**Ending Odometer Reading:**

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<tr>
<th>TOTAL TRIP DISTANCE</th>
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**State Laws Require the Driver to Keep a Record of Distance Driven and Fuel Purchased in Each State for Each Trip.**

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*IFTAIRP-25 (07/04)*

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**Appendix D**

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**Individual Vehicle Distance Record**
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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Decal Number</th>
<th>Unit Number</th>
<th>Last 4 Digits of VIN</th>
<th>Notes*</th>
</tr>
</thead>
<tbody>
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<td>28.</td>
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</tbody>
</table>

* This field is for documenting anything that affected the status of a decal. For example, “Sold Truck” may be noted.
GAS-1276
International Fuel Tax Agreement (IFTA) Return

FOR OFFICE 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

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. ○

2. Penalty Due
   (See Instructions)
   ◀ 2.

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

4. Total Balance or (Credit) Due
   (Add Lines 1 through 3) (Refunds less than $1.00 must be requested in writing.)
   ◀ 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
Post Office Box 25000
Raleigh, North Carolina 27640-0950

QUESTIONS:
Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-6092
Fax Number (919) 733-8654
**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).

<table>
<thead>
<tr>
<th>Product Type</th>
<th>Total Miles All Jurisdictions</th>
<th>Total Gallons All Jurisdictions</th>
<th>Average Miles Per Gallon (0.00)</th>
<th>Product Type</th>
<th>Total Miles All Jurisdictions</th>
<th>Total Gallons All Jurisdictions</th>
<th>Average Miles Per Gallon (0.00)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel</td>
<td>DI</td>
<td></td>
<td></td>
<td>Methanol</td>
<td>MT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline</td>
<td>GA</td>
<td></td>
<td></td>
<td>E55</td>
<td>E8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasohol</td>
<td>GH</td>
<td></td>
<td></td>
<td>M85</td>
<td>M8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Propane</td>
<td>LP</td>
<td></td>
<td></td>
<td>A55</td>
<td>A5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquid Natural Gas</td>
<td>LN</td>
<td></td>
<td></td>
<td>Biodiesel</td>
<td>BD</td>
<td></td>
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</tr>
<tr>
<td>Compressed Natural Gas</td>
<td>CN</td>
<td></td>
<td></td>
<td>Electricity</td>
<td>EL</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ethanol</td>
<td>ET</td>
<td></td>
<td></td>
<td>Hydrogen</td>
<td>HD</td>
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</tr>
</tbody>
</table>

**Schedule B: Summary of Operations**

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

Page 2
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<tr>
<td>Jurisdiction</td>
<td>Product Type</td>
<td>Total Jurisdiction Miles</td>
<td>Taxable Jurisdiction Miles</td>
<td>Taxable Gallons (col. 4 divided by calculated MPG in Schedule A)</td>
<td>Taxpaid Gallons (Service Station Purchases and/or Bulk Withdrawals)</td>
<td>Net Taxable or (Credit) Gallons (col. 5 minus col. 6)</td>
<td>Tax Rate</td>
<td>Tax or (Credit) (col. 7 x col. 8)</td>
</tr>
<tr>
<td>Subtotals</td>
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</table>
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/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
- 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) Tax paid 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 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/motor-carrier-tax/fta-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, P. O. Box 25000, Raleigh, NC 27640-0950.
   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, P. O. Box 25000, Raleigh, NC 27640-0950. 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.
APPENDIX G

Bulk Fuel Log

Company Name ___________________________ Month/Year __________________

Fuel Type ___________ Tank Number _______ Ending Physical Inventory ___________

Beginning Meter Reading _________________ Ending Meter Reading ______________

<table>
<thead>
<tr>
<th>Date</th>
<th>Unit Number</th>
<th>Equipment Type</th>
<th>Gallons Withdrawn</th>
<th>Odometer Reading</th>
<th>Driver Name</th>
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</table>

Total Gallons Withdrawn from Tank _________________

Retain this document for 4 years for audit purposes.